



**REPORT OF
THE
STATE AUDITOR**

**STATE OF COLORADO
STATEWIDE SINGLE AUDIT**

Fiscal Year Ended June 30, 2000

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January 9, 2001

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 2000. The audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2000. The report includes our audit opinion on the General Purpose Financial Statements and the supplementary Schedule of Expenditures of Federal Awards. It also contains our findings, conclusions, and recommendations, and the responses of the respective state agencies.

The report may not include all of the findings and recommendations related to audits performed of state institutions and agencies. Some findings and recommendations are issued under separate report covers. However, in accordance with the Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through either the statewide audit or separate audits.

The report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

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**STATE OF COLORADO
OFFICE OF THE STATE AUDITOR**

REPORT SUMMARY

**J. DAVID BARBA, CPA
State Auditor**

**STATE OF COLORADO
STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2000**

Authority, Purpose, and Scope

This audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the Office of the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with generally accepted auditing standards and the financial and compliance standards contained in the *Government Auditing Standards* issued by the U.S. General Accounting Office. We performed our audit work during the period January 2000 through November 2000.

The purpose of this audit was to:

- C Express an opinion on the State's General Purpose Financial Statements for the fiscal year ended June 30, 2000.
- C Express an opinion on the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2000.
- C Review internal accounting and administrative control procedures as required by generally accepted auditing standards.
- C Evaluate compliance with applicable state and federal laws, rules, and regulations.
- C Evaluate progress in implementing prior audit recommendations.

We expressed an unqualified opinion on the State's General Purpose Financial Statements and the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2000. They are presented in the Financial Statement section of this report.

Current Year Findings and Recommendations

This report presents the results of the statewide financial and compliance audit for Fiscal Year 2000. The report may not include all the findings and recommendations related to audits performed of state departments, institutions, and agencies which are issued under separate report covers. However, in accordance with the Single Audit Act, this report does include all findings and questioned costs

For further information on this report, contact the Office of the State Auditor at (303) 866-2051.

SUMMARY

related to federal awards which came to our attention through either the statewide audit or separate audits. The following presents highlights of the more significant findings included in this report arranged by subject matter. Please refer to the Recommendation Locator in the next section for the recommendations, responses, implementation dates, and location of the full text of the findings, recommendations, and agency responses for each agency.

Federal Grants

The State received about \$3.4 billion in federal grants in Fiscal Year 2000. We noted areas for improvements in the administration of some federal programs as follows:

G Medicaid - Health Care Policy and Financing. The majority of the problems found with the administration of Medicaid occurred at Health Care Policy and Financing unless otherwise noted and include the following areas:

- Cost allocation plans were not approved. Indirect costs, those costs that benefit more than one program, may be recovered with federal dollars with a federally approved cost allocation plan. The plans for Fiscal Years 2000 and 2001 plans have not been approved resulting in questioned costs of \$2 million.
- Unallowable Medicaid expenditures were incurred. In a sample of 208 Medicaid expenditures, there were problems with 202 items, totaling \$93,454 (federal share \$46,867). The most prevalent problem was a lack of Electronic Data Interchange (EDI) agreements, which are providers' attestation that they have appropriate medical records to support electronic claims.
- Risk assessments were not performed for the Medicaid Management Information System (MMIS). About \$1.89 billion in claims were processed through MMIS in Fiscal Year 2000. Federal regulations require a biennial risk analysis and security review of the system to help identify problems to assist in developing strong controls over claims processing.
- Eligibility errors were found for individuals, totaling about \$1,200, and for providers totaling \$43,000. For individuals, in one case there was insufficient information to determine Medicaid eligibility and in another case benefits were paid to an ineligible individual. For providers, we noted problems primarily involving a lack of required documentation of necessary licenses and registrations for 118 providers in a sample of 208 payments.
- Quality of care issues are a concern at nursing facilities. There are requirements for assessing quality of care at nursing facilities as well as required action plans for care deficiencies. Public

Health was found to lack focus on quality of care and needs to improve citing of deficiencies at facilities. Training, supervision, and team building could improve the assessment and follow-up on care issues noted during inspections.

- Duplicate payments and service provision systems exist for mental health services at the Department of Human Services. We found that Regional Centers were being paid for mental health services that may have already been included in the base for capitation payments. About \$452,000 in capitated payments could be removed from the base and transferred to the Regional Centers and developmental disabilities system without significantly impacting rates. These funds could serve people on waiting lists.

G Children's Health Insurance Program - Health Care Policy and Financing. The Children's Basic Health Plan (CBHP) provides subsidized health insurance for children in low-income families not eligible for Medicaid. We found problems in the following areas:

- Administrative expenditures are excessive. For each dollar spent on CBHP, about 27 cents of this amount is spent on administration. We found that the complexity of the administrative structure, combined with the relatively small number of children served and start up costs, have contributed significantly to administrative costs.
- Eligibility discrepancies exist within CBHP. Under the CBHP state eligibility rule, a child's social security number is required; however, federal guidance states that social security numbers should not be required. CBHP eligibility rules also require that an alien resident identification number be provided; however, in practice self-declarations are accepted. Additionally, there were discrepancies in 4 out of 20 eligibility files sampled, potentially leading to claims being erroneously paid or denied.
- Retroactive enrollment changes are not treated appropriately. Reconciliations are not performed on retroactive enrollment changes and necessary adjustments to capitation payments are not being made. During April and May 2000 there were 61 retroactive disenrollment adjustments that should have resulted in almost \$14,000 in reductions to capitation payments made to providers.
- Coordination is lacking with the Medicaid program. Between May 1999 and April 2000 we found that 1,830 out of 15,691 CBHP children were simultaneously enrolled in CBHP and the Medicaid program. We estimated that this cost the State approximately \$242,000 in excess capitation payments. We also noted that for the first 10 months of Fiscal Year 2000, CBHP referred 5,353 applicants to county departments of social services as potentially being eligible for Medicaid rather than CBHP. As of the end of April 2000, only 1,252 referrals had been

- resolved. These delays in finalizing applications could cause families to postpone needed medical care for their children.
- Premium records were not accurately maintained for families enrolled in CBHP. The Department's administrative contractor, Child Health Advocates (CHA), is responsible for charging and collecting monthly family premiums. CHA was allowed to "archive" or discontinue follow-up on amounts totaling \$292,600 because of problems with maintaining accurate records of amounts owed to the program. Of this amount, about \$67,500 remains outstanding. We also noted problems with 14 of the 67 premium accounts tested. We found families were charged for some premiums not owed and at the same time were not billed in a timely manner for other premiums owed.
 - No mechanism exists to ensure that CHA complies with federal requirements for CBHP. About \$18 million out of the \$18.5 million of expenditures for CBHP in Fiscal Year 2000 were directly or indirectly controlled by CHA, because CHA performs many administrative functions including eligibility determination and enrollment. If the Department were to classify CHA as a subrecipient for federal award reporting purposes, CHA would be required to have an annual audit that would evaluate its compliance with federal requirements.

G Research and Development - Department of Higher Education. We found the following problems in various Universities and Colleges:

- University of Colorado. An individual working on the National Science Foundation grant within the Center for Spoken Language was overpaid approximately \$6,800 over a period of three months. When the employee was reduced to part-time status, he continued to receive his full-time salary. We also noted concerns with federally-purchased equipment. Insufficient equipment records were maintained at the Colorado Springs campus and some federal assets that were disposed of did not have the required internal approval at the Boulder campus.
- Metropolitan State College of Denver. The Rocky Mountain Teacher Education Collaborative grant was overcharged \$37,112 in salary expenditures. The overcharge related to a salary allocation. The allocation changed and the payroll department was not notified and continued to charge the grant at the previous rate.
- School of Mines. The University designates a principal investigator as the individual responsible for approving grant expenditures submitted by a subrecipient. While proper supervision of subrecipients may be occurring, documentation was not available to support proper monitoring of subrecipients.

G Student Financial Aid - Department of Higher Education. We found the following problems in various Universities and Colleges:

- University of Southern Colorado. No reconciliation was performed between the University's general ledger and the subsidiary system used to track loans receivable for Perkins loans. We found an unreconciled discrepancy of about \$237,000 at June 30, 2000. We also found that documentation in some individual loan files was not sufficient and failed to include items such as exit interview information.
- Western State College. A discrepancy of over \$20,000 was found between the federal financial aid posted on the general ledger and the amounts reflected on the financial aid office records at the college. Efforts by the College to reconcile this difference identified approximately \$4,000 of funds that were overawarded and were required to be returned to the federal programs.
- School of Mines. The University lacks adequate policies and procedures regarding documentation to be maintained for students receiving aid. Consequently, we found that a conflicting policy existed for determining satisfactory academic progress. Also, insufficient documentation was available to demonstrate that lenders were notified, and that appropriate counseling sessions were performed for students borrowing for the first time and students leaving school for the Federal Family Education Loan program.

G Food Stamps - Human Services. The Department is not citing counties for all instances of noncompliance found during county site visits; reports are not always issued promptly to the counties; and follow-up on noncompliance issues is not always timely. Of particular concern is the Department's oversight of the Denver Department of Social Services, which accounts for about 26 percent of the State's Food Stamp program participants. The Department had not addressed several deficiencies in the Denver Food Stamp office noted in a 1998 audit of the State's Electronic Benefit Payments card system. The Department should strengthen its oversight of counties to ensure deficiencies are addressed and to improve the State's payment error rate for Food Stamps.

G Block Grants for the Treatment of Substance Abuse - Human Services. The Department did not review 3 out of 4 annual independent audit reports for Managed Service Organizations (MSOs). As required, MSOs contracted with 37 drug and alcohol abuse centers to provide services to about 199,000 individuals in Federal Fiscal Year 2000.

G Byrne Formula Grant Program - Public Safety. This grant is one of the largest sources of non-operating law enforcement monies available for systems and program improvements in the State. We noted several areas for improvement, as follows:

- Salary charges to federal programs are not adequately supported. Pay activity reports reflecting actual time spent on each federal program are not maintained to support charges to grants. Therefore, required quarterly reconciliations between actual time worked and time allocations could not be performed as required by federal guidelines. We also noted that vacation and sick leave was not charged equitably among grants.
- The Cash Management Improvement Act (CMIA) is not followed. Public Safety is subject to, but is not following CMIA, which requires agencies to follow specific time frames for federal grant expenditure reimbursement to minimize lost interest to either the federal government or the State. As a result, for the months tested the State lost approximately \$6,000 in interest.
- Site visit plans are inadequate. Site visits of subgrantees are not conducted in accordance with departmental policy. Internal policy requires site visits in a variety of circumstances based on such factors as risk and dollar value of the subgrant. At the current rate of scheduled visits, it would take over 15 years to visit each subgrantee.
- Federal Financial Status Reports are inconsistent. We found that program income was not reported accurately, administrative expenditures for the match portion of the grant are not reported in a timely manner, and that unliquidated obligations are not properly reported.

G Cash Management Improvement Act (CMIA) - Treasury. The U.S. Treasury - State Agreement lists the federal programs that are covered by CMIA, the funding techniques, draw patterns for each agency, and the methods of calculating state and federal interest liabilities. The Department does not determine if state agencies are following the prescribed draw patterns and related provisions of the Cash Management Improvement Act. Failure to follow the appropriate draw patterns can result in an interest liability due to the federal government or lost interest earnings to the State.

Financial Reporting

The State Controller's Office minimizes the risk of inaccurate financial reporting by establishing standard policies and procedures. However, we found that processes at some state agencies could be improved as follows:

G Revenue. We found problems in processing and recording various taxes as follows:

- Procedures are lacking over estimated tax payments. Manual adjustments are made to taxpayer accounts but are not always adequately reviewed. A problem account may be

- temporarily canceled from the system, but never uncanceled, impairing needed follow-up. In addition, needed billings are not generated in a timely manner.
- Deficiencies were found in the processing and review of installment payments on estate taxes. In a review of 5 out of 18 tax files, we found that principal and interest is calculated manually and not reviewed by a supervisor, that there is no method for identifying late payment or non-payment of installments, and that late filers are not always billed in a timely manner.
 - Income taxes on wages earned through June 30 are not consistently factored into the accrual calculation of revenue for frequent filers. Without using a wage withholding methodology that always accrues taxes through June 30, the Department is lacking basic financial information to consistently calculate income tax revenue.

G Corrections. The Department's total inmate health care costs for Fiscal Year 2000 is estimated to be \$13,664,000, of which \$11,047,000 has been paid as of June 30, 2000. The remaining liability was understated by \$664,000. Incurred but not reported claims should be supported by an acceptable mathematical model that would be consistent from period to period.

G Education. The Department failed to record a \$1.5 million invoice in Fiscal Year 2000. An invoice for services received in February 2000 was recorded in Fiscal Year 2001.

G Military Affairs. All transactions were not recorded properly at fiscal year-end. Construction projects were not tracked separately, assets were overstated due to a transfer of assets to another agency, and utility invoices, totaling about \$61,000, were not recorded in the proper period.

G Natural Resources. We have noted problems in the past and continue to find issues with the Division of Wildlife's handling of hunting and fishing licenses. Excess inventories of licenses are being maintained, and voided hunting and fishing licenses are not being tracked separately from other returns.

Internal Controls Expenditures: The State has established procedures for making payments to vendors and has recently begun increasing its use of credit cards. We noted specific problems at the following agencies:

G Human Services. We found several payment problems in the following areas:

- Controls over purchasing cards are lacking. In a sample of 40 credit card purchases, we found problems with 23 items, including purchases by unauthorized cardholders, inappropriate

SUMMARY

- purchases, circumvention of spending limits, and inadequate supporting documentation for purchases.
- **Disability Determination Services Division (DDS)** is not making timely payments to vendors. In a test of 97 payments, 52 were made 45 or more days after the invoice was received by DDS.
- G Public Safety.** Almost half of the 25 credit card expenditures tested (totaling \$9,000) were not approved. The expenditures lacked a supervisor's signature, as required by the Department's policies.
- G Historical Society.** Three out of 25 transactions tested were payments for duplicate invoices. The vendors returned the duplicate payments in all 3 cases. Because payments were detected by vendors and not the Society, there is a risk that other duplicate payments may have occurred but not have been detected.
- G Revenue.** Controls are lacking over the review of earned income credits, which are available for low-income Colorado residents. We found that 5 returns in a sample of 60 were calculated incorrectly, this resulted in over-refunds to taxpayers, totaling about \$1,350. We also found that 27 returns in the same sample did not include the required supporting documentation.

Payroll/Personnel: The State has standard personnel procedures in place to ensure accurate payroll. However, we found areas where improvements can be made. Problem areas include:

- **Agriculture.** In a test of 25 employee files, we found three performance evaluations were not performed timely as required by state statute. We also noted a lack of or conflicting information in personnel files, including three W-4's with incomplete or missing information.
- **Human Services.** We found that in some instances employees' hours are erroneously recorded as overtime shift hours rather than non-overtime shift hours because of deficiencies in the timekeeping system. In addition, not all timesheets contain documented evidence of supervisory approval, and reconciliations are not always adequate between the expected payroll on the State's payroll system and payroll information obtained from departmental sources.
- **Judicial.** A performance evaluation was erroneously done on a contract employee. Applying salaried employee personnel policies to contract employees could be exposing the Department to a liability. A written policy for treatment of contract employees and clarification between contractual employee arrangements versus salaried employee positions could circumvent potential problems.

Recommendation Locator

The following Recommendation Locator is organized by recommendation. It includes the page where the recommendation can be found, the comment, and the agency's responses. In addition, the Appendix contains a Locator organized by department. Additional columns have been added to provide the information necessary to meet Single Audit reporting requirements. The CFDA No./Compliance Requirement/Federal Entity column indicates the federal program, type of compliance requirement by letter, and applicable federal agency. The contact for the Corrective Action Plan designates the state agency contact person. For those findings not subject to the Single Audit Act, the CFDA No./Compliance Requirement/Federal Entity column will be marked not applicable.

Summary of Progress in Implementing Prior Year Recommendations

This report includes an assessment of the disposition of prior audit recommendations reported in the Statewide Single Audit Reports and the Statewide Financial and Compliance Audit Reports for Fiscal Years 1996 through 1999. If a recommendation was reported in both reports, it is only included once in the following table.

Statewide Single and Financial Audit Reports for Fiscal Year:					
	Total	1999	1998	1997	1996
Implemented	32	15	12	4	1
Partially Implemented	21	15	4	2	-
Not Implemented	11	6	3	1	1
Deferred	5	3	1	1	-
Total	69	39	20	8	2

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
1	34	The Department of Agriculture should ensure that all employees receive a timely annual performance evaluation.	Agree	7/31/2001
2	35	The Department of Agriculture should improve its review of employee personnel files by verifying that withholding documentation is accurate and complete.	Agree	10/27/2000
3	38	The Department of Corrections should record a liability for its incurred but not reported claims, using an acceptable mathematical model that would be consistent from period to period and should obtain an understanding of the recent increases in its healthcare costs.	Agree	6/30/2001
4	42	The Department of Education should monitor the recording of expenditures at year-end to ensure that they are recorded in the proper period.	Agree	6/30/2001
5	44	The Department of Health Care Policy and Financing should complete cost allocation plans for Fiscal Years 2000 and 2001 and periodically allocate indirect costs between Medicaid and the Children's Basic Health Program during the fiscal year.	Agree	6/30/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
6	49	The University of Colorado at Colorado Springs should strengthen its processes over fixed assets to ensure such assets are safeguarded, records are maintained, and disposals are handled in accordance with applicable federal, state, and University guidelines.	Agree	3/31/2001
7	51	Metropolitan State College of Denver should improve procedures over monitoring grant expenditures.	Agree	1/31/2001
8	52	Western State College should implement a procedure whereby the amount disbursed for federal and Colorado work-study in the payroll system is reconciled monthly with the financial aid system.	Agree	1/31/2001
9	54	Colorado Historical Society should require that (a) all museums submit cash register tapes with revenue remittances, (b) museums explain and void sales made in error, and (c) cash overages and underages be tracked.	Agree	Part a: 11/1/2000 Part b and c: 3/1/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
10	56	The Colorado Historical Society should strengthen management controls over the processing of payment voucher transactions to prevent duplicate payments to vendors and review all 2000 expenses for duplicate payments.	Agree	11/15/2000
11	62	The Department of Human Services should revise the Purchasing Card Manual and conduct routine staff training on the proper use of purchasing cards.	Agree	2/1/2001
12	63	The Department of Human Services should improve the audit process for the purchasing card program by performing monthly reviews of transactions or cardholders, documenting audit procedures, and enforcing disciplinary action when necessary.	Agree	2/1/2001
13	66	The Department of Human Services should ensure payroll expenditures are accurate by (a) working with the vendor for the KRONOS payroll system to resolve problems, (b) implementing controls to compensate for errors, (c) reviewing payroll since the implementation of KRONOS, and (d) performing adequate payroll reconciliations between CPPS and agency information prior to the issuance of payroll.	Agree	Part a: 1/31/2001 Part b: 3/31/2001 Part c: 6/30/2001 Part d: 12/31/2000

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
14	68	The Department of Human Services should require documentation of supervisory approval on all time sheets for those employees eligible for overtime and shift pay.	Agree	3/31/2001
15	69	The Department of Human Services should ensure that the Disability Determination Services Division makes payments to vendors in a timely manner.	Agree	8/31/2000
16	72	The Department of Human Services should eliminate duplicate payment and service provision systems for mental health services at the Regional Centers.	Disagree	–
17	76	The Department's internal legal department should establish and distribute to supervisory personnel a written policy that includes detailed descriptions for the treatment of contract employees and clarification between contractual employee arrangements and salaried employee positions.	Agree	6/30/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
18	78	The Office of the Public Defender should separate the function of preparing the cash receipts log and recording the receipt on the State's accounting system and designate a third person to account for all cash receipt numbers and review the amount recorded on the State's accounting system.	Agree	6/30/2001
19	78	The Attorney Regulation Agencies Accounting Office should segregate the duties of handling cash, preparing the deposit, and maintaining the general ledger.	Agree	6/30/2001
20	80	The Department of Law should implement review procedures for the Uniform Commercial Credit Code fee payments and refund any excess to the lenders.	Agree	7/1/2000
21	85	The Department of Military Affairs should ensure that controls over accounting functions are operational so that all transactions are recorded properly at fiscal year-end.	Agree	6/30/2001
22	88	The Division of Wildlife should improve controls over license inventory by (a) reducing excess license inventories, and (b) tracking voided licenses separately.	Agree	Part a: Ongoing Part b: 1/31/2003

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
23	91	The Oil and Gas Conservation Commission should ensure that all deposits are in compliance with statutory and other legal requirements that require deposits be held in public depositories.	Agree	6/30/2002
24	92	The Division of Minerals and Geology should ensure that all deposits are in compliance with statutory and other legal requirements that require deposits be held in public depositories.	Agree	8/31/2002
25	95	The Department of Public Safety should strengthen controls over the approval of credit card expenditures.	Agree	3/31/2001
26	95	Colorado State Patrol should require its local offices to verify approvals of credit card transactions before input into the State's accounting system.	Agree	12/1/2000
27	97	The Division of Criminal Justice should develop procedures for tracking time worked so that salary charges to federal programs are adequately supported.	Agree	1/1/2001
28	98	The Division of Criminal Justice should develop a schedule so that audits of community corrections vendors are completed at least every three years to ensure vendor compliance.	Agree	12/31/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
29	102	The Department of Revenue needs to evaluate its policies and procedures related to estimated tax payments and streamline the process by reviewing manual adjustments, automating the method of following up on inquiry letters sent to taxpayers, developing controls over the use of cancellation codes, and reviewing reports of pending deficiency notices more frequently.	Agree	11/03/2000
30	105	The Department of Revenue should ensure that earned income credits are accurate by testing that its edits for rejecting tax returns are functioning correctly, and evaluating its methods of ensuring accuracy when incomplete returns are submitted.	Agree	12/31/2001
31	107	The Department of Revenue should develop written policies and procedures for processing and reviewing estate tax installment payments to include (a) consistent follow-up to ensure that billings to late filers are timely, (b) the establishment of methods for identifying late payments or non-payments, and (c) a requirement that interest and principal be automatically calculated and reviewed for accuracy.	Agree	Parts a and c: 09/30/2000 Part b: 10/01/2000

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
32	109	The Department of Revenue's Tax Conferee Section should improve its tabulation process for recording revenue, payables, and receivables in the State's accounting system by (a) requiring that schedules prepared for determining receivable and payable tax accruals be reviewed by a supervisor and (b) linking detailed spreadsheets to summary spreadsheets to minimize the risk of carrying over inaccurate amounts from the detailed schedule.	Part a: Agree Part b: Partially Agree	Part a: 06/30/2001 Part b: 6/30/2001
33	110	The Department of Revenue should improve its existing wage withholding accrual methodology so that it is consistently accruing taxes through June 30.	Agree	6/30/2001
34	121	The Department of Health Care Policy and Financing should ensure payments are made only for allowable costs under the Medicaid program by implementing control procedures so that third-party resources are exhausted, requiring current Electronic Data Interchange agreements for every provider, and monitoring pharmacy providers' compliance with newly adopted requirements.	Agree	3/31/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
35	123	The Department of Health Care Policy and Financing should ensure adequate controls are in place over automated systems for the Medicaid program by performing and documenting the required analysis under federal regulations for the Medicaid Management Information System (MMIS), and consider including a requirement that the fiscal agent obtain an independent assessment of controls over MMIS.	Agree	6/30/2001
36	125	The Department of Health Care Policy and Financing should work with the Department of Human Services to ensure all Single Entry Points are maintaining adequate files for Medicaid-eligible beneficiaries, and establish control procedures to ensure claims are not paid for an individual who is ineligible for benefits.	Agree	Ongoing
37	127	The Department of Health Care Policy and Financing should ensure that expenditures are made only to eligible providers and require documentation of a current provider agreement and applicable provider licenses and registrations.	Agree	7/1/2005
38	128	The Department of Health Care Policy and Financing should ensure all necessary information is maintained and requirements met regarding complaints under the Medicaid Managed Care Program and the Program of All-Inclusive Care for the Elderly.	Agree	Ongoing

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
39	130	The Department of Health Care Policy and Financing should improve documentation of fraud and program integrity cases by requiring that case files contain all required supporting documentation and approvals.	Agree	7/1/2001
40	132	The Department of Health Care Policy and Financing should review regulations for determining the type of cost audits to be performed at long-term care facilities and current practices by evaluation risk assessment methodology, assessing the appropriateness of thresholds, and proposing legislative changes as necessary.	Agree	7/1/2001
41	135	The Children's Basic Health Plan Policy Board and the Department of Health Care Policy and Financing should identify options for reducing administrative layers and costs for the Children's Basic Health Plan, including options for alternative structures and delivery systems. Recommended changes should be submitted to the General Assembly as needed.	Agree	1/1/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
42	137	The Children's Basic Health Plan Policy Board should revise the eligibility rule to (a) reflect federal guidance stating that Social Security Numbers are not required as a condition of eligibility and (b) require verification of income for the same time period used to calculate gross family income for the purpose of eligibility determination.	Agree	9/30/2000
43	137	The Department of Health Care Policy and Financing should ensure enforcement of state and federal requirements to provide documentation of alien registration numbers.	Partially Agree	Contingent upon the Health Care Financing Administration
44	140	The Department of Health Care Policy and Financing should ensure capitation payments for the Children's Basic Health Plan are accurate by (a) performing monthly reconciliations for provider payments to identify retroactive enrollment changes and making necessary adjustments to payments and (b) requiring appropriate communication among staff regarding all adjustments to enrollment records.	Agree	Part a: 8/15/2000 Part b: 8/1/2000

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
45	142	The Department of Health Care Policy and Financing should work with the Department of Human Services to identify on a monthly basis instances in which children are simultaneously enrolled in the Children's Basic Health Plan and in the Medicaid program. Erroneous enrollment records and provider payments should be corrected in a timely manner.	Agree	9/15/2000
46	145	The Department of Health Care Policy and Financing should ensure adequate controls over premium administration.	Agree	8/1/2000 and ongoing
47	146	The Department of Health Care Policy and Financing should ensure that the new information system premium administration is adequate to meet program requirements and addresses problems with the present system.	Agree	8/1/2000
48	148	The Department of Health Care Policy and Financing should develop and implement a mechanism to ensure the administrative contractor complies with federal requirements.	Agree	6/30/2000
49	150	The Department of Health Care Policy and Financing should ensure applications referred between the Children's Basic Health Plan and Medicaid program are processed timely.	Agree	9/30/2000

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
50	152	The Department of Health Care Policy and Financing should ensure consistent and accurate eligibility data are reflected on-line at Anthem and Child Health Advocates.	Agree	10/1/2000
51	155	The University of Colorado at Boulder should strengthen its processes to ensure allowable costs are charged to grants within the Center for Spoken Language Research.	Agree	3/31/2001
52	156	The University of Colorado at Boulder should ensure proper authorization is obtained prior to disposition of federally funded equipment.	Agree	6/30/2001
53	158	The University of Southern Colorado should ensure that all documentation required by the Department of Education is included in the borrower's federal Perkins loan file, and perform a detailed review of the federal Perkins Loan Program database (Greentree).	Agree	6/30/2001
54	161	The Colorado School of Mines should improve subrecipient monitoring.	Agree	3/31/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
55	162	The Colorado School of Mines should establish and document a consistent policy for determining satisfactory academic progress.	Agree	11/30/2000
56	163	The Colorado School of Mines should improve the process for notification to lenders and counseling of students who are first-time borrowers and students leaving school.	Agree	11/30/2000
57	164	The Colorado School of Mines should improve documentation of student aid files.	Agree	11/30/2000
58	170	The Department of Human Services should enforce state and federal requirements for the Food Stamp program including (a) citing counties for all instances of noncompliance in monitoring reports issued on county site visits, (b) following up in a timely manner on instances of noncompliance, (c) issuing monitoring reports to counties in a timely manner, and (d) ensuring that corrective action plans are received from counties within 30 days of the issuance of the monitoring report.	Agree	Parts a and c: 1/1/2001 Parts b and d: 7/1/2001
59	171	The Department of Human Services should update its Electronic Benefits Transfer policies to specify a timeframe for cards returned due to damage or malfunction.	Agree	2/1/2001

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
60	172	The Department of Human Services should perform reviews of annual independent audit reports for all subrecipients as required under the federal Single Audit Act and follow up on problems identified as necessary.	Agree	12/31/2000
61	173	The Division of Child Support Enforcement should ensure appropriate actions are taken on child support cases.	Agree	8/31/2000
62	176	The Division of Child Support Enforcement should continue to work with the counties that are not in compliance with state child support regulations and impose sanctions on those counties that have ongoing problems with compliance and that do not make good faith efforts to improve.	Agree	1/1/2001
63	188	The Health Facilities Division should increase focus on quality of care and deficiency citing through training, supervision, and teambuilding.	Agree	3/31/2001
64	190	The Health Facilities Division should improve its oversight of employee conflicts of interest by requiring staff to complete and update their conflict-of-interest statements.	Agree	Implemented

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
65	195	The Division of Criminal Justice should ensure compliance with the Cash Management Improvement Act by making draws in accordance with the Agreement, and including indirect costs proportionately in each drawdown.	Agree	12/31/2001
66	196	The Division of Criminal Justice should develop a schedule to satisfy the objectives stated in the Strategic Plan as well as in its internal policies.	Agree	7/31/2000
67	198	The Division of Criminal Justice should develop procedures to improve the accuracy of its federal Financial Status Reports.	Agree	1/1/2001
68	200	The Treasurer's Office should ensure that the State is in compliance with the Cash Management Improvement Act and that transfers of funds are made in a timely manner between federal and state agencies.	Agree	12/31/2000
69	202	The Treasurer's Office should review the current U. S. Treasury - State Agreement to ensure that only programs that are subject to the Cash Management Improvement Act are included in the Agreement.	Agree	12/31/2000

Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (J) Program Income
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

Federal Entities

- DHHS-- Department of Health and Human Services
- DOA - Department of Agriculture
- DOD - Department of Defense
- DOE - Department of Education
- DOEN - Department of Energy
- DOJ - Department of Justice
- EPA - Environmental Protection Agency
- NASA - National Aeronautic Space Administration
- NSF - National Science Foundation
- OPM - Office of Personnel Management
- SSA - Social Security Administration

Section I

Summary of Auditor's Results

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified.

Internal control over financial reporting:

C Material weaknesses identified? _____ yes X no

C Reportable conditions identified that are not considered to be material weaknesses? X yes _____ none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

C Material weaknesses identified? _____ yes X no

C Reportable conditions identified that are not considered to be material weaknesses? X yes _____ no

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? X yes _____ no

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
14.228	Community Development Block Grants/State's Program
15.UNKNOWN	Royalties Management
16.579	Byrne Formula Grant Program
17.207	Employment Service
17.246	Employment & Training Assistance: Dislocated Workers
17.250	Job Training Partnership Act (JTPA)
20.205	Highway Planning & Construction
66.802	Superfund State Site: Specific Cooperative Agreements
84.027	Special Education: Grants to States
84.276	Goals 2000: State and Local Education Systemic Improvement Grants
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement (CSE)
93.667	Social Services Block Grant (SSBG)
93.767	State Children's Health Insurance Program (CHIP)
93.959	Block Grants for Prevention and Treatment of Substance Abuse

CFDA Number	Name of Federal Program or Cluster
10.551, 561	Food Stamps Cluster
93.775, 777, 778	Medicaid Cluster
Various	Research and Development Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish
between type A and type B programs: \$9 million

Auditee qualified as low-risk auditee? X yes _____ no

Section II

Financial Statement Findings

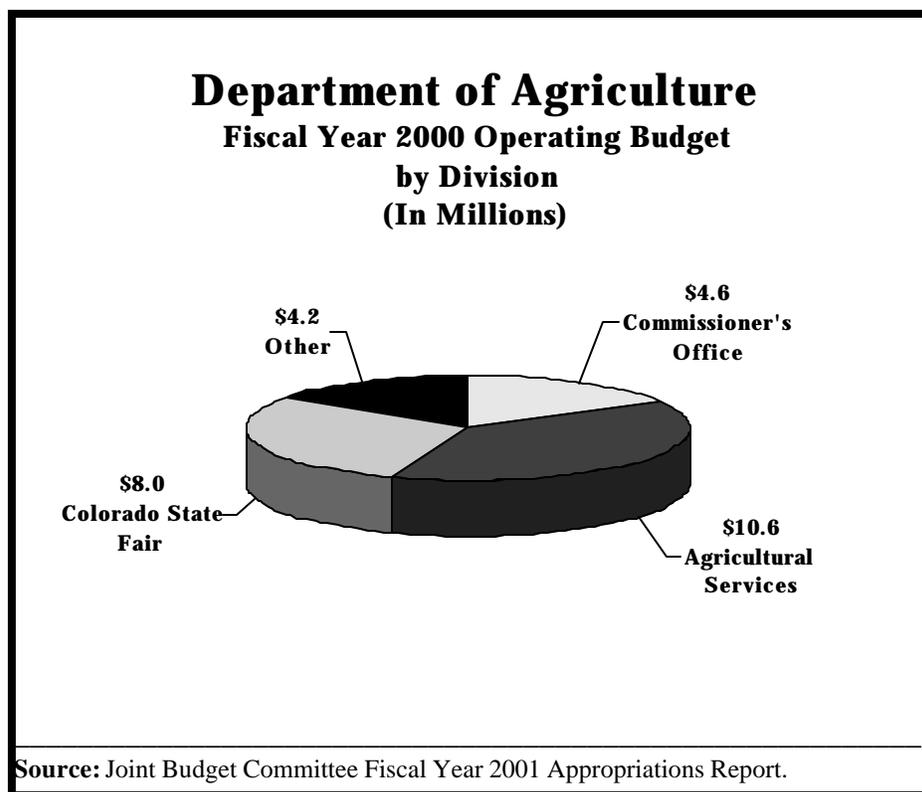
Department of Agriculture

Introduction

The Department of Agriculture is responsible for regulating, promoting, and supporting agricultural activities throughout Colorado. The Department performs services including policy formulation, data collection, program inspection, consumer information, and regulation of the State's agricultural industries. In addition, it administrates and manages the State Fair, whose audit is discussed in a separate report. The Department of Agriculture includes the following divisions:

- C Commissioner's Office and Administrative Services
- C Agricultural Services Division
- C Agricultural Markets Division
- C Brand Board
- C Colorado State Fair

The Department of Agriculture was appropriated \$27.4 million and 285.6 full-time equivalent staff (FTE) for Fiscal Year 2000. Approximately 30 percent of the funding is from general funds, 68 percent is from cash funds, and 2 percent is from federal funds. The following chart shows the operating budget by division during Fiscal Year 2000.



Performance Evaluations Need to Be Conducted

Section 24-50-118, C.R.S., requires that certified state employees in the Executive Branch be evaluated on their performance annually. The evaluation is to be used as a factor in determining compensation, promotions, demotions, and terminations. A supervisor within the state personnel system who does not perform annual evaluations of his/her subordinates is to be suspended from work without pay for a period of at least one work week.

During our audit we found problems in our review of 25 performance evaluations. Three performance evaluations were at least three months late, one of which had not been completed since 1991. Without performance evaluations, employees are not provided the opportunity to discuss their performance and make improvements if necessary.

Recommendation No. 1:

The Department of Agriculture should ensure that all employees receive a timely annual performance evaluation.

Department of Agriculture Response:

Agree. The Department of Agriculture will have performance evaluations completed annually for employees. This will be implemented by July 2001.

Ensure Review of Payroll Information

The Department of Agriculture maintains a personnel file for each employee. The file should contain a signed W-4 indicating the level of taxes the employee instructs to be withheld, personnel action forms of approved changes in pay grade or job status, and benefit information. During our Fiscal Year 2000 audit we reviewed a sample of 25 personnel files and found the following problems with incomplete or missing information.

- Two W-4s did not indicate marital status, yet taxes were withheld at the married rate.
- One W-4 had conflicting exemptions. The top portions of the W-4 showed one allowance, but the bottom portion of the form totaling the allowances was blank. The Department did not follow up with the employee, but instead calculated the pay with no withholding exemptions.

The Department is not adequately reviewing information contained in employee personnel files. This could adversely affect employees and/or the Department. If taxes are withheld at a different rate than indicated on the W-4, the employee may be paid the incorrect amount and may unexpectedly owe taxes.

Recommendation No. 2:

The Department of Agriculture should improve its review of employee personnel files by verifying that withholding documentation is accurate and complete.

Department of Agriculture Response:

Agree. The Department will require marital status and number of exemptions be filled out properly. The Department will follow up on uncompleted forms. The top portion of the W-4 is the employee's working copy and will not be filed in the employee's folder. This has already been implemented.

Department of Corrections

Introduction

The Department of Corrections manages the State's adult correctional facilities and the adult parole system. The Department also operates the Prison Canteens and the Division of Correctional Industries. The canteens provide various personal items for purchase by inmates, including toiletries, snack foods, and phone services. Correctional Industries operates furniture manufacturing facilities, computer manufacturing facilities, a leather products shop, metal fabrication shop, a print shop, various farming and ranching facilities, Colorado State forms production and distribution facilities, an automotive service station, and the State's license plate manufacturing facility. It also manages the State's surplus property.

The Department's Fiscal Year 2000 operating budget was approximately \$437 million with 5,338 full-time equivalent staff (FTE). Administrative offices for the Department are located in Cañon City and Colorado Springs. Correctional facilities are located throughout the State and include Buena Vista, Cañon City, Denver, Pueblo, Limon, Ordway, Delta, Rifle, Golden, and Sterling.

The following comment was prepared by the public accounting firm of Baird, Kurtz & Dobson, who performed audit work at the Department of Corrections.

Improve Methodology for Estimating Accrued Inmate Health Care Costs and Examine Increased Costs

The Department of Corrections has contracted with Colorado Access, a third-party administrator, to administer healthcare services for inmates. Colorado Access has contracted with healthcare providers for such services and makes payments to these healthcare providers on behalf of the Department.

As of June 22, 2000, Colorado Access performed a lag analysis of the incurred but not reported (IBNR) claims for purposes of establishing a year-end accrual for unpaid healthcare costs. Colorado Access estimated the Department's total healthcare costs for

Fiscal Year 2000 to be \$13,664,000, of which \$11,047,000 has been paid as of June 30, 2000, according to the Department's accounting records. Using these amounts, the Department should have recorded a liability for unpaid healthcare costs as of June 30, 2000, in the amount of \$2,617,000. Department personnel believed, however, that Colorado Access's estimates were too high and recorded a liability in the amount of \$1,953,000, or \$664,000 less than the Colorado Access estimate of liability. Therefore, the actual estimated accrued liability recorded by the Department for unpaid healthcare costs as of June 30, 2000, was not determined using Colorado Access's methodology.

The analysis prepared by Colorado Access shows dramatic increases in inmate healthcare costs over the past two years. For the period ended June 30, 1998, representing 204,289 inmate months (i.e., one inmate for one month), the Department's average monthly costs per inmate for healthcare was \$50.59. For the year ended June 30, 1999, the average annual cost per inmate for healthcare was \$712.56. For the six months ended December 31, 1999, the average cost per inmate was \$403.03, or \$806.06 on an annualized basis. For the six months ended June 30, 2000, the average cost per inmate based on actual costs incurred to date, as well as remaining costs estimated by Colorado Access, was \$587.26, or \$1,174.53 on an annualized basis. A portion of these dramatic increases has been attributed to a more effective billing process at Denver General Hospital (DGH) beginning in early 2000; prior to 2000, some inmate patient charges were not captured resulting in lost revenue for DGH and lower expenses for the Department. It would appear that these cost increases have made it difficult for Colorado Access to estimate a liability as of June 30, 2000, that is acceptable to the Department.

We understand that the Department has recently engaged a consulting actuary firm to assist with an analysis of the Department's healthcare costs.

Recommendation No. 3:

The Department of Corrections should record a liability for its incurred but not reported claims which has been determined using an acceptable mathematical model that would be consistent from period to period. Any differences between the mathematically determined liability and the amounts recorded in the accounting records should be quantified and based on reliable and supportable data.

The Department of Corrections should also obtain an understanding of the recent increases in its healthcare costs, to identify potential opportunities for cost savings and, if appropriate, renegotiate contractual arrangements with the third-party administrator and healthcare providers.

Department of Corrections Response:

Agree. The Department does agree that it should attempt to improve on its accounting estimates for inmate healthcare costs and is in the process of working with consultants to help improve on the estimation process as well as examine increased costs and potential cost savings measures. The Department anticipates completion of the medical cost review and improved estimation process by June 30, 2001.

Due to a late revision of the estimated amount by the third-party administrator at fiscal year-end, the Department did not have confidence in the administrator's final estimate. The third-party administrator provided progressively increasing estimates for the fiscal year in the amounts of \$10.6 million, \$11.8 million, and \$13.7 million. The Department believed the final estimate was not reliable and modified the estimate using a combination of the last two estimates. The Department does monitor its estimates for accuracy and attempts to improve its estimation process on an ongoing basis. On the basis of a recent report dated October 10, 2000, by the third-party administrator, it appears that the recorded liability at June 30, 2000, was reasonable and an adequate estimate. The Department realizes that it is difficult to estimate the liability for the incurred but not recorded healthcare claims and that it is subject to unknown variables.

Department of Education

Introduction

Article IX of the Colorado Constitution places responsibility for the general supervision of the State's public schools with the Colorado State Board of Education (the Board). The Department of Education is directed by the Commissioner of Education and serves as the administrative arm of the Board, providing assistance to local education agencies and implementing administrative rules. The Department's mission is to "provide leadership and service to Colorado's education community and, through collaboration with this community, to promote high quality learning environments, high academic performance standards, and equitable learning opportunities for all Colorado's diverse learners."

- The Department's mission is carried out by the following units:
- Office of the Commissioner. Provides for state-level leadership of public education in Colorado, as well as the administrative support services of the Department.
- Educational Services. Develops and improves the administrative capabilities of local school districts, as well as provides for the accreditation process of the school districts.
- Management, Budget, and Planning. Manages all resources for the Department, both financial and human resources.
- Professional Services. Administers the Educator Licensing program and the Professional Education program for the Department.
- Special Services. Ensures the provision of services to traditionally under-served populations including low-income children, children with disabilities, migrant children, preschoolers and infants, and children at risk of dropping out of school or being expelled. Special Services also oversees the programs at the Colorado School for the Deaf and the Blind.
- State Library and Adult Education. Oversees programs that aim to provide leadership in adult education and library communities and to develop, promote, and deliver lifelong learning opportunities.

- Colorado School for the Deaf and the Blind. Provides comprehensive educational services to students who are deaf and/or blind.

The following comment was prepared by the public accounting firm of KPMG LLP, who performed audit work at the Department of Education.

Apply Methodology Consistently for Recording Year-End Expenditures

During our audit we found that a \$1.5 million payment for contracted services was recorded in Fiscal Year 2001 based on an invoice received in late July 2000 by the Department. However, because the services were performed in February 2000, the expenditure should have been recorded in Fiscal Year 2000. Had the Department recorded the expenditure in the correct fiscal year, it would not have resulted in a budget overexpenditure.

Accounting standards require that expenditures be recorded in the period in which they were incurred. State agencies should be aware of outstanding expenditures for which they have not been billed.

The Department currently allows about three weeks after the end of a fiscal year for recording expenditures to the current period. In this instance, the invoice was received within the three-week period established by the Department. However, the Department did not record the \$1.5 million in the proper period, in violation of its own internal policy and accounting standards. Since the expenditure occurred in February, the Department should have followed up to obtain an invoice for payment well before year-end. The Department should follow its own internal policies so that expenditures are recorded in the proper period.

Recommendation No. 4:

The Department of Education should monitor the recording of expenditures at year-end to ensure that they are recorded in the proper period.

Department of Education Response:

Agree. Transactions at fiscal year-end will be monitored to ensure expenditures are recorded in the correct fiscal year. Planned implementation is for the fiscal year ending June 30, 2001.

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (HCPF) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs administered by HCPF include the Medicaid program, which provides health services to eligible needy persons, and the Children's Basic Health Plan (CBHP), which furnishes subsidized health insurance for children 18 years or younger in low-income families not eligible for Medicaid. The Medicaid grant is the largest federal program administered by the State and is funded approximately equally by federal funds and state general funds. CBHP was implemented in Fiscal Year 1998, and it serves as the State's version of the federal Children's Health Insurance Program. CBHP is funded by approximately two-thirds federal funds and one-third state funds. It is marketed as Child Health Plan Plus, or CHP+. During Fiscal Year 2000 the Department expended in total almost \$2.09 billion and had 162 full-time equivalent (FTE) staff. In Fiscal Year 1999, HCPF expended \$1.91 billion and had 159 FTE.

The public accounting firm of Baird, Kurtz & Dobson (BKD) performed the audit work at HCPF as of and for the fiscal year ended June 30, 2000. During its audit BKD reviewed and tested HCPF's internal controls over financial reporting and federal programs, including compliance with certain state and federal laws and regulations as required by generally accepted auditing standards, Governmental Auditing Standards, and U.S. Office of Management and Budget (OMB) *Circular A-133*.

Obtain Approval for Cost Allocation Plans

Under federal regulations, entities that receive federal awards may be reimbursed for a portion of indirect costs for the program. Indirect costs, or overhead costs, are those that benefit more than one program. One example of these costs is a staff person who performs accounting functions for multiple programs. To recover indirect costs, organizations must develop an annual cost allocation plan (CAP) that provides a reasonable and consistent basis for allocating indirect costs across the appropriate programs. The CAP must be prepared in accordance with federal guidelines, and it must

be submitted to and approved by the federal government. An approved CAP should be in place prior to the beginning of each fiscal year.

During the Fiscal Year 1998 and 1999 audits, it was noted that the Department did not have approved CAPs in place to allocate indirect costs, beginning with Fiscal Year 1995. Over the last several years, HCPF staff have worked to address this deficiency. During the Fiscal Year 2000 audit, we found that the Department had submitted and obtained approval for all CAPs through Fiscal Year 1999. The Department had not submitted a CAP for Fiscal Years 2000 or 2001.

The audit also found that in Fiscal Year 2000 the Department did not charge a share of indirect costs to CBHP until the end of the fiscal year. It would be more appropriate to charge CBHP for these costs on a periodic basis throughout the fiscal year as expenditures are incurred. Additionally, since there are limitations on federal reimbursements states may receive for administrative costs under programs like CBHP, it is important that the Department closely monitor these types of expenditures for CBHP.

Implementation of Additional Programs and Impact on Indirect Costs

Without an approved cost allocation plan in place, the federal government could choose not to continue reimbursing the State for the federal share of indirect costs incurred by the Department, or the federal government could require that indirect costs previously reimbursed be repaid. This would drastically increase the cost to the State for operating the Medicaid program. Accordingly, the entire federal share of indirect costs claimed under the Medicaid and Medicaid-related programs for Fiscal Year 2000 in the amount of \$2,228,455 is questioned as to its appropriateness. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Allowable Costs (Cost Allocation Plan).)

Recommendation No. 5:

The Department of Health Care Policy and Financing should complete cost allocation plans for Fiscal Years 2000 and 2001 and submit them to the federal Health Care Financing Administration. The Department should ensure that approved plans are in place prior to the beginning of the fiscal year. Additionally, the Department should develop a method to periodically allocate indirect costs between Medicaid and the Children's Basic Health Program during the fiscal year.

Department of Health Care Policy and Financing Response:

Agree. The Department has invested a significant amount of time and effort over the last 18 months to gain federal approval of the five cost allocation plans for State Fiscal Years 1995 through 1999. We will continue to prioritize the effort to become current, which will occur no later than June 30, 2001. It must be understood that with the approval of the cost allocation plan for State Fiscal Year 1999, we now have a federally approved cost allocation methodology. For Fiscal Years 2000 and beyond, we will simply be reporting the results of the allocations that occur as a result of the approved methodology. This will be reported to the federal government on a quarterly basis. Thus, there will be at least a quarterly allocation of indirect costs to the various programs administered by the Department.

Department of Higher Education

Introduction

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools.

State public institutions of higher education are governed by six different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**
University of Colorado at Boulder
University of Colorado at Colorado Springs
University of Colorado at Denver
Health Sciences Center
- **State Board of Agriculture - Colorado State University System**
Colorado State University
Fort Lewis College
University of Southern Colorado
- **Trustees of the State Colleges of Colorado**
Adams State College
Mesa State College
Metropolitan State College of Denver
Western State College
Western Colorado Graduate Center
- **State Board for Community Colleges and Occupational Education (SBCCOE)**
14 Community Colleges
- **Trustees of the University of Northern Colorado**
University of Northern Colorado
- **Trustees of the Colorado School of Mines**
Colorado School of Mines

Board of Regents of the University of Colorado

The Board of Regents is constitutionally charged with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The University consists of four campuses: Boulder, Health Sciences Center, Denver, and Colorado Springs, as well as central administrative offices. Within the four campuses, 16 schools and colleges offer more than 140 fields of study at the undergraduate level and 100 fields at the graduate level.

University of Colorado

The University of Colorado was established on November 7, 1861, by Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado, and the Board of Regents was established under the State Constitution as its governing authority.

The following comment was prepared by the public accounting firm of KPMG LLP, who performed work at the University of Colorado.

Processes for Fixed Assets Records Maintenance at the University of Colorado at Colorado Springs Should Be Improved

The University of Colorado at Colorado Springs (UCCS) owns numerous equipment items ranging from computers to research equipment, which are tracked in a campus-developed fixed asset system. The UCCS equipment balance was \$22,553,000 at June 30, 2000. Historically, Physical Plant, under the Vice Chancellor for Finance and Administration, has been responsible for capital equipment at UCCS. Physical Plant's primary responsibilities include maintaining buildings and grounds. However, it is also responsible for capital asset record keeping, disposal of surplus equipment, and coordinating an annual inventory. These functions are critical to ensuring proper safeguarding of UCCS assets, accurate and complete financial reporting of capital assets, and compliance with applicable laws and regulations relating to capital equipment.

Federal regulations require institutions of higher education to follow the provisions of *OMB Circular A-110*. Basically, the *A-102 Common Rule* and *OMB Circular A-110* require

that equipment be used in the program which acquired it or, when appropriate, other federal programs. Equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained. When equipment with a current per unit fair market value in excess of \$5,000 is no longer needed for a federal program, it may be retained or sold with the federal agency's having a right to a proportionate (percentage of federal participation in the cost of the original project) amount of the current fair market value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

We noted that the UCCS did not maintain accurate and complete capital equipment records. Specifically, records could not be located supporting assets that were disposed of in Fiscal Year 2000. The UCCS did not record fixed asset disposals for Fiscal Year 2000 in the financial accounting records. Equipment purchases and transfers among departments were inconsistently tagged and input into the campus asset tracking system. Due to the lack of processes in place to maintain capital equipment records, there is an increased risk that the University's assets are not safeguarded and maintained in accordance with applicable federal, state, and University regulations.

The UCCS should examine its processes relating to capital equipment. Specifically, the UCCS should ensure that accurate and complete inventory records are maintained, annual inventories are completed, and applicable laws and regulations are followed.

Recommendation No. 6:

The University of Colorado at Colorado Springs should strengthen its processes over fixed assets to ensure such assets are safeguarded, records are maintained, and disposals are handled in accordance with applicable federal, state, and University guidelines.

University of Colorado Response:

Agree. The campus will strengthen its processes over fixed assets to ensure compliance with federal, state, and University guidelines. The responsibility for fixed asset recording and control, which currently lies with the Physical Plant Department, will be moved to the campus Accounting Office. The duties associated with this function will be assigned to the plant fund accountant. The plant fund accountant will adjust and reconcile asset records for Fiscal Year 2000,

as well as review current procedures and implement changes to ensure proper control in the future. Implementation will be completed by March 2001.

Trustees of the State Colleges of Colorado

The Board of Trustees of the State Colleges in Colorado (State Colleges) is the governing board for Adams State College, Mesa State College, Metropolitan State College of Denver, Western State College, and the Western Colorado Graduate Center. The Board of Trustees has oversight responsibilities for the four state colleges and the Graduate Center in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies.

Metropolitan State College of Denver

Metropolitan State College of Denver serves a student population in the greater metro Denver area. Section 23-54-101, C.R.S., provides that Metropolitan State College of Denver be a comprehensive baccalaureate institution with modified open admission standards.

The following comment and recommendation was prepared by the public accounting firm of Kundinger and Associates, P. C., who completed audit work at Metropolitan State College of Denver.

Improve Procedures Over Monitoring Grant Expenditures

We noted that Metropolitan State College of Denver overcharged the Rocky Mountain Teacher Education Collaborative grant (CFDA No. 47.076) \$37,112 during the year ended June 30, 2000. The overcharge related to salaries and benefits of individuals whose time was charged to the grant based on an allocation of their time and effort. The allocation percentage carried forward from the prior year did not accurately reflect the time and effort of these individuals during the current year. The change in the allocation percentage was not timely communicated to the payroll department and, therefore, continued to be charged to the program at the previous rate. In addition, the overcharge was not detected by the Principal Investigator or Accounting Services due to the lack of

detailed information available in the Banner accounting system, which prevented an adequate review of the charges to the program. The overcharge was subsequently identified by the pass-through entity, the University of Northern Colorado, and will be corrected by reducing future charges to the grant in the amount of the overcharge.

Recommendation No. 7:

Metropolitan State College of Denver should improve procedures over monitoring grant expenditures as follows:

- a. Detailed information of charges to federal awards should be prepared or obtained by the Principal Investigator and Accounting Services to facilitate the review process.
- b. The Principal Investigator and Accounting Services should perform monthly reviews of charges to federal grants to ensure that the charges are proper and do not exceed budget guidelines.
- c. Changes in the grant program, including personnel time, should be communicated to the appropriate department (e.g., payroll, accounting) in a timely manner.

Metropolitan State College of Denver Response:

Agree. Metropolitan State College of Denver will begin developing additional reports to assist the Principal Investigator and Accounting Services staff in the review process. In addition, Accounting Services staff will work more closely with the Principal Investigators on a monthly basis to ensure that the Principal Investigators understand their reports and that any problems/issues are addressed in a timely manner.

Western State College

Western State College is an undergraduate college of liberal arts and sciences. Section 23-56-101, C.R.S., provides that Western State College be a general baccalaureate institution with moderately selective admission standards.

The following comment and recommendation was prepared by the public accounting firm of Chadwick, Steinkirchner, Davis and Co, P.C., who performed audit work at Western State College.

Reconciliation of Work-Study Payments

During our testing of A-133 compliance we reviewed controls over the posting of payroll transactions and over the processing of student financial aid information. The College disbursed over \$450,000 in federal and Colorado work-study funds during the fiscal year ended June 30, 2000. The amounts disbursed and posted through the payroll system are not reconciled to those posted to each student on the financial aid system. For the year ended June 30, 2000, this resulted in an initial discrepancy between the amounts over \$20,000 of federal financial aid posted on the general ledger and the amounts reflected on the financial aid office records.

Efforts by the College to reconcile this difference identified approximately \$4,000 of funds that were overawarded and were required to be returned to the federal programs. The College has taken action to return the funds to the federal government. Monthly reconciliations of work-study funds would improve controls over student financial assistance and reduce the risk of overawards occurring in the future.

Recommendation No. 8:

Western State College should implement a procedure whereby the amount disbursed for federal and Colorado work-study in the payroll system is reconciled to the amount shown as disbursed on the financial aid system. This reconciliation should be performed on a monthly basis.

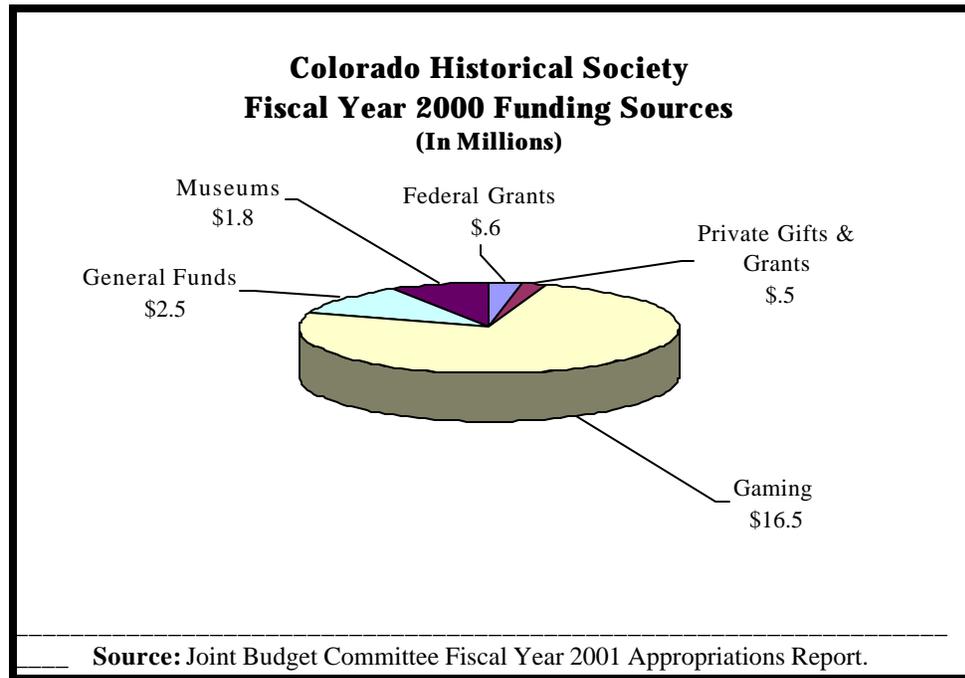
Western State College Response:

Agree.

Colorado Historical Society

The Colorado Historical Society, founded in 1879, has statutory designation as an educational institution of the State. It has exclusive control over the State's historical monuments and in this capacity has the duty to survey suitable sites and structures for historical designation by the State. The Society is charged with administration of a state register of historic properties.

During Fiscal Year 2000 the Society operated on a budget of \$21.9 million with 106.1 full-time equivalent staff (FTE). The following graph show the types of funding received by the Colorado Historical Society.



Improve Controls Over Cash Receipts

The Colorado Historical Society operates 12 regional museums. These museums are located in the following Colorado cities: Denver, Pueblo, Fort Garland, Platteville, Georgetown, Leadville, La Jara, Trinidad, and Montrose. During our testwork we discovered two deficiencies with the cash controls in place as follows:

- **At one museum we found that cash register tapes were not being maintained.** The Byers-Evans House, one of the regional museums, recorded revenue for admissions and sales of merchandise of about \$19,000 for Fiscal Year 2000. When revenue received by the Byers-Evans House is submitted to the accounting department, an accompanying cash register tape is not submitted as a record of retail sales or admissions. During our testwork we found that 13 out of 25 transactions tested related to the Byers-Evans House. None of the transactions were supported by cash register tapes. We also discovered that similar operations within the Society did provide cash register tapes as backup for revenue submitted to the accounting department. Without documentation such as cash register tapes, there is no control to ensure that submitted revenue is correct and complete.

- **Cash reconciliations are not done properly at one museum.** The El Pueblo museum recorded entry errors made on the cash register to the over/short account rather than writing an explanation for the entry error and reconciling the cash register tape to actual cash on hand. As of May 31, 2000, there was a shortage of approximately \$900. The total revenue earned for this museum through this date was \$24,459. The over/short account represents approximately 4 percent of revenue earned by this museum. There is no evidence that voids, resulting from error, are explained and approved. When there are actual cash overages and shortages, they are also recorded in this account. Combining both the entry errors and the actual cash overages and shortages will give a misleading picture of the over/short account. It is not possible for the Society to determine whether actual cash was missing.

We reviewed the over/short accounts of all other museums and discovered that these balances, as of May 31, 2000, ranged from \$.08 under to \$1,242 over. Requiring museums to account for their actual over/short will minimize the risk that all cash is not accounted for.

The Colorado Historical Society should require cash register tapes as support for revenue, and cash reconciliation procedures at the museums. The Society may not be recording the correct amount of revenue due to the way errors on the cash register are recorded at the museums. The current practices could lead to revenue and cash being misstated.

Recommendation No. 9:

The Colorado Historical Society should:

- a. Implement a policy that requires all museums to submit cash register tapes with revenue remittances.
- b. Require museums to void sales made in error, provide an explanation for the voided transaction, and get approval to void the transaction.
- c. Determine when an actual instance of a cash over/short occurs, track these overages and underages, and perform analytical procedures to determine the extent, amount, and reasonableness of their occurrence.

Colorado Historical Society Response:

- a. Agree. Most museums currently submit cash register tapes with deposits. The main exception has been the Byers-Evans House. However, it has never been formalized in a policy. We currently have a general procedure for all cash remittances which will be updated to include the requirement that museums shall submit cash register tapes with their revenue remittances. To be implemented by November 1, 2000.
- b. Agree. There are a few museum directors and their assistants who are not sufficiently trained on the operation of their cash registers to produce tapes that agree with their deposits. More specifically, these staff do not know how to void their duplicates. Since the turnover for the assistants is quite high due to most being seasonal employees, the Society shall develop a training program for the museum directors that also gives them the expertise to train their staff to be proficient with the cash register. To be implemented by March 1, 2001.
- c. Agree. The lack of training on the proper use of the cash register by some staff created the artificial cash over/under by their not being able to void duplicate sales entries. The training program, as outlined in response b. above, should eliminate most of the overages/underages. The Society cashier shall be made responsible for tracking, analyzing, and determining if there is an underage problem at the museum. If there is, the cashier will inform the Controller for corrective action. To be implemented by March 1, 2001.

Prevent Duplicate Invoice Payments

As noted earlier, the Colorado Historical Society has 12 regional museums. These museums submit their invoices for purchases of items, such as supplies, utilities, pest control, and resale items, to the Historical Society's accounting department where they are paid on the museum's behalf. On some occasions, the museums will inadvertently submit the same invoice to the accounting department for payment. The second request for payment is made with a copy of the original invoice.

During our testwork we discovered that 3 out of 25 transactions tested were for duplicate invoices. While the total dollar amount of duplicate payments was low, about \$500, the sample's incident error rate was high. It should be noted that the three vendors that received these duplicate payments returned the checks to the Historical Society. In all

three of these cases, the vendors detected the overpayments, not the Historical Society. Consequently, unless the vendors bring payment errors to the Society's attention, there is a risk that the State will not be reimbursed for erroneous payments.

A policy of paying only from original invoices, and not from copies, would prevent duplication. If duplicate payment of invoices is not controlled, expenses will be overstated and cash will be misappropriated. Some vendors may not return the duplicate payments to the Historical Society.

Recommendation No. 10:

The Colorado Historical Society should:

- a. Strengthen management controls over the processing of payment voucher transactions to prevent duplicate payments to vendors.
- b. Review all 2000 expenses for duplicate payments.

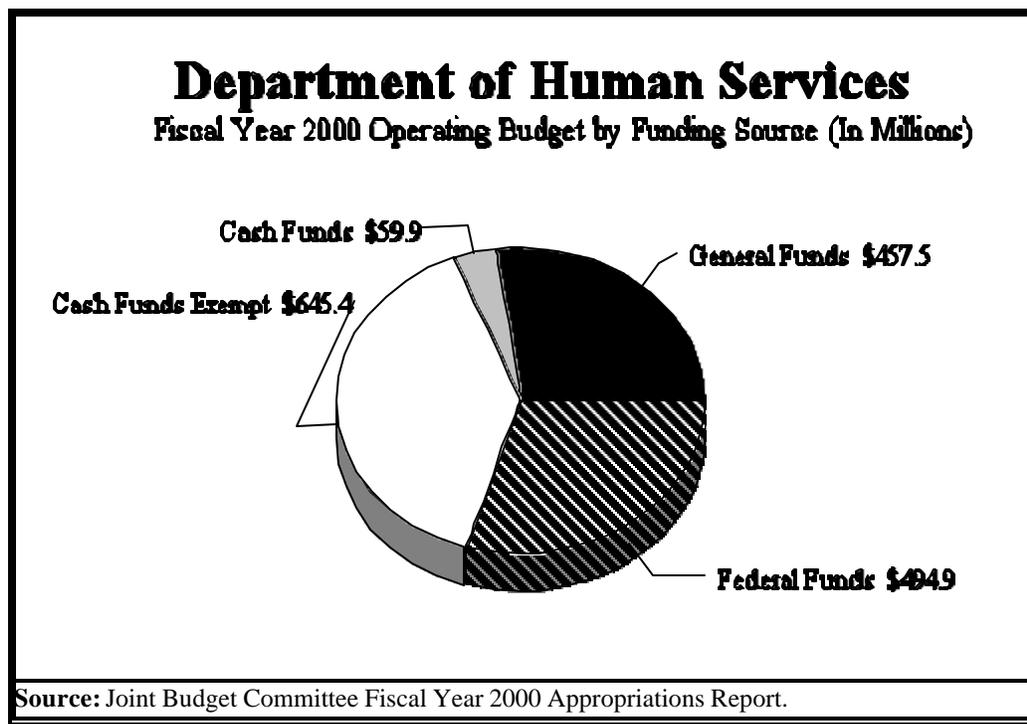
Colorado Historical Society Response:

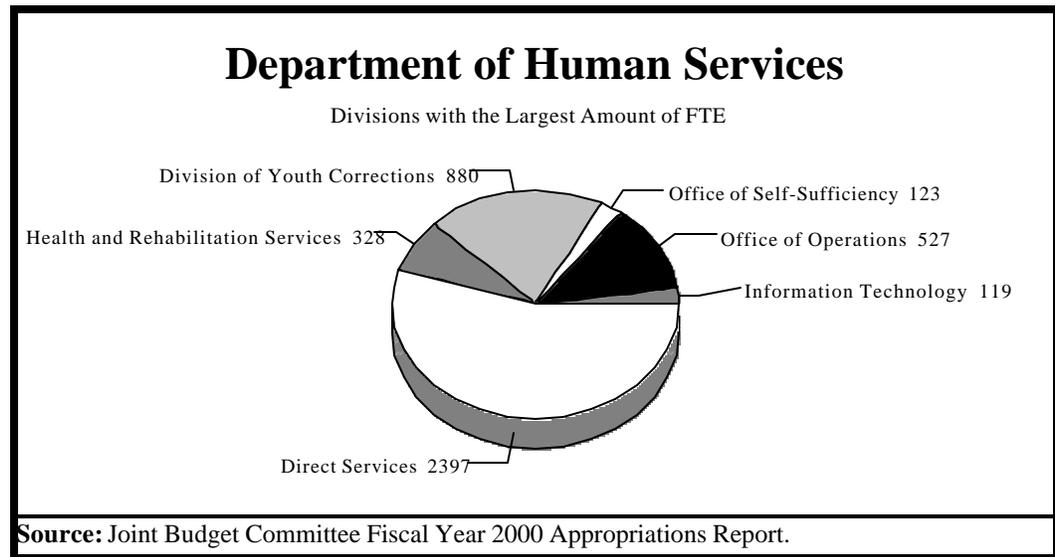
- a. Agree. The COFRS system helps avoid duplicate payments by not allowing the same invoice number to be used with another voucher. It gives you an error message. We will make sure that the accounts payable technician uses the invoice number, or if no invoice number, the invoice date to avoid duplicates in the future. Also, if the technician is paying from an invoice copy rather than the original, she will be instructed to check for a duplicate payment in a COFRS table that records recent payments by vendor, invoice number, and voucher number. To be implemented immediately.
 - b. Agree. While this will take some time and effort to discover any duplicates that may still exist, it should be beneficial to determine if the system antiduplication process is properly working or if staff is inadvertently not properly using it. To be implemented by November 15, 2000.
-

Department of Human Services

Introduction

The Department of Human Services (DHS) was created on July 1, 1994, to manage, administer, oversee, and deliver human services in the State. The Department supervises the administration of the State's public assistance and welfare programs in addition to operating a number of facilities that provide direct services. Some of the programs that the Department oversees are Temporary Assistance to Needy Families, Food Stamps, Child Support Enforcement, Aid to the Needy Disabled, and Aid to the Blind. The Department's direct-care facilities include two state mental health institutes, three regional centers for persons with developmental disabilities, five state and veterans nursing homes, and ten youth corrections facilities. In Fiscal Year 2000 the Department expended approximately \$1.6 billion and had 4,695.2 full-time equivalent staff (FTE). The following charts show the operating budget by funding source and the divisions/offices with the largest FTE, respectively, for Fiscal Year 2000:





Generally, we found the Department to have adequate administrative and internal controls in place to oversee its operations and meet state and federal requirements. However, we noted that the Department needs to make improvements in ten areas to assist it in effectively managing its responsibilities.

Improve Controls Over Purchasing Cards

Beginning in Fiscal Year 1999 the Department began the use of purchasing cards, which are credit cards issued to approved staff for making single purchases under \$3,000 for Department business. The use of purchasing cards is a statewide initiative to reduce the time and cost of purchasing. Charges made with the card are the liability of the Department unless the cardholder violates the terms of the card's use. Cardholders are responsible for reviewing monthly statements of their charges, having their approving official review and sign the statements, and maintaining supporting documentation for purchases.

During Fiscal Year 2000 the Department processed almost 12,600 purchasing card transactions that accounted for nearly \$1.9 million in expenditures. As of June 30, 2000, there were about 550 DHS employees that had departmental purchasing cards. Both procurement and accounting staff at DHS have responsibilities for overseeing the purchasing card program.

Problems With Purchasing Card Transactions Were Noted

As part of our audit we reviewed a sample of credit card purchases made during Fiscal Year 2000. Overall, we noted at least one problem with 23 of 40 items tested, or 58 percent of the sample. Specifically, we found:

- C **Two instances in which charges were made by Department staff other than the authorized cardholder.** This is an inappropriate use of the cards. The Department should ensure employees are clearly informed that cards should not be shared and state this policy in the Purchasing Card Manual.
- C **Nine instances in which cardholders made inappropriate purchases as defined by the Purchasing Card Manual.** Eight of these transactions were for services, although the Purchasing Card Manual states that services are inappropriate purchases. However, Department accounting and procurement staff indicate that they communicate to staff during training that certain types of services may be charged on a purchasing card. Therefore, the Purchasing Card Manual is not consistent with training provided to staff.

In one additional transaction, fuel was charged on the card, although the Purchasing Card Manual states purchasing cards should not be used for this type of charge.

- C **One instance in which a cardholder circumvented the card's spending limit by splitting the purchase into three different transactions.** The purchase was split into different transactions for \$1,000, \$385, and \$500 for a total of \$1,885, while the cardholder's single purchase limit was \$1,000. The Purchasing Card Manual prohibits splitting a purchase among transactions in this manner.
- C **Six instances in which cardholders did not maintain adequate supporting documentation as required by the Purchasing Card Manual.** The Manual requires that original documentation for purchases, or a Certification of Lost Receipt form, be attached to the cardholder's monthly statement of purchases. In addition, the Manual states that receipts should be itemized with a description and quantity of each item purchased. Lack of documentation increases the risk that purchases may be made for inappropriate items.

Because cardholders had not maintained required documentation, we had to rely on cardholders' verbal descriptions of the items purchased. In two instances, we

were unable to determine if the charges were appropriate, since cardholders who made the purchases are no longer with the Department.

- C **Twenty instances in which supporting documentation did not include sufficient detail to allow us to determine the purpose of the purchases.** In these cases, although staff had maintained some supporting documentation, they did not state the purpose for the purchases—for example, the purpose for purchasing food or a camera with state monies. As a result, additional inquiries were necessary to determine that the purchases were appropriate.

The Purchasing Card Manual does not require that cardholders include the purpose of purchases as part of supporting documentation. However, employees are routinely required to state the purpose of various expenditures such as reimbursements related to travel. Information on the purpose of specific purchase card transactions should be a requirement, in order to assist individuals reviewing these purchases to determine their appropriateness.

- C **Six instances in which monthly charges were not reviewed by cardholders and/or approving officials.** The Purchasing Card Manual states that cardholder and approving official responsibilities include reviewing and signing monthly statements of charges.
- C **Twelve instances in which transaction account coding errors occurred.** Eleven transactions were charged to inappropriate object or expenditure codes, and one transaction was coded to an inappropriate appropriation code. According to the Purchasing Card Manual, each cardholder and the approving official are responsible for determining appropriateness of transaction coding and forwarding changes to accounting staff when necessary. If purchases are incorrectly coded, expenditures are not accurately recorded on COFRS.

Audit Process of Purchasing Cards Needs Improvement

Our concern with the Department's controls over purchasing cards is elevated because, in addition to the above, we found that the review process performed by procurement staff at DHS of cardholder purchases is limited and not well-defined. We noted the following:

- C **Reviews are not performed routinely and limited samples were tested.** The Purchasing Card Manual states that an audit of all cardholders with transactions was scheduled for approximately one month after the program was implemented. However, due to staffing limitations, the Department did not audit any cardholders'

transactions in Fiscal Year 1999. In addition, for purchases made in Fiscal Year 2000 the Department conducted only limited audits of 20 cardholders, or approximately 3 percent of all cardholders, during the year. Also, sample purchases were tested for only two months of Fiscal Year 2000.

- C **Procedures for conducting reviews, including follow-up procedures to ensure errors identified are addressed, are not documented.** Although procurement staff developed a form for reporting the results of their audits, DHS has not documented specific steps outlining audit procedures that should be used to ensure testing is adequate and consistent, and the Department has not documented requirements for appropriate follow-up with noncompliant cardholders.
- C **Transaction account coding is not reviewed.** Department procurement staff stated that they do not have knowledge to assess the appropriateness of account coding; therefore, they do not include this as part of their audits. In addition, the Department's accounting staff indicated that they have not reviewed account coding because the cardholders and their approving officials are responsible for determining appropriateness of the coding. However, as previously mentioned, we found coding errors in 30 percent of our audit sample. This indicates that review of account coding is necessary.
- C **Cardholders do not receive disciplinary actions for noncompliance with policies and procedures.** Although the Purchasing Card Manual provides for disciplinary action in instances of noncompliance, procurement staff reported that since the program was new, they believed they should simply review purchasing card policies and procedures with cardholders found to be out of compliance during the initial stages of the program. However, instances of repeated or substantial misuse should result in stronger disciplinary actions.

Procurement staff stated that subsequent audits would entail taking disciplinary actions when necessary. Now that the program is in its third year, such actions should be taken when appropriate.

Adequate controls over purchasing cards are important, since credit cards are a high-risk area for fraud and abuse. Controls are especially important at the Department of Human Services because it administers and oversees numerous types of offices and facilities across the State and provides a broad range of services, such as operations of facilities for mentally ill individuals, persons with developmental disabilities, and at-risk juveniles; programs for welfare recipients under the Colorado Works program; and medical services

and training for individuals in vocational rehabilitation, to name only a few. The risk of inappropriate purchases is further increased if purchasing card policies and procedures are not clearly documented and consistently communicated to staff and if purchases are not routinely and sufficiently monitored.

The Department needs to take steps to improve the administration of the purchasing card program to ensure that state funds are spent appropriately. Clarifying aspects of the Purchasing Card Manual, providing additional training to cardholders, and improving the monitoring process of the program will provide the Department with greater assurance that cardholders are using purchasing cards properly.

Recommendation No. 11:

The Department of Human Services should revise the Purchasing Card Manual and conduct routine staff training on the proper use of purchasing cards to address:

- a. Prohibitions on the sharing of cards and the circumventing of spending limits.
- b. Appropriate types of services to be purchased.
- c. Required supporting documentation for purchases, including the purpose of all purchases.
- d. Responsibilities for appropriate use of account codes, including responsibility for determining the need to change account coding and communicating these changes.
- e. Requirements for reviewing and signing monthly cardholder charges by appropriate staff.

Department of Human Services Response:

- a. Agree. The Department will emphasize in its Purchasing Card Manual the prohibition of splitting transactions in order to circumvent spending limits and we will revise the manual to clearly prohibit sharing of purchasing cards, our training will emphasize the prohibition of these practices.
- b. Agree. The Department will revise the manual and include in its training specific information relating to appropriate types of services.

- c. Agree. The Department will emphasize in its Purchasing Card Manual the required documentation for purchases; Department will revise the manual and include in training a requirement that a brief description of the purpose for the purchase be part of the documentation.
- d. Agree. The Department will link the Web site containing the chart of accounts and definitions on the Procurement Web site and will list the location in the Purchasing Card Manual. Department will revise the manual to address responsibilities for approving officials' giving guidance in determining when it is necessary to make accounting code changes and the process to follow for assigning proper account codes to transactions when reviewing the Statement of Account. The Department will provide training to address this.
- e. Agree. The Department will emphasize in its Purchasing Card Manual the requirement for approving officials to review and sign off on the Statement of Account for each cardholder who has purchases during the previous cycle period. The Department will also emphasize in the training.

Recommendation No. 12:

The Department of Human Services should improve the audit process for the purchasing card program by:

- a. Performing reviews on a monthly basis and selecting a representative sample of transactions or cardholders to be reviewed.
- b. Documenting audit procedures, including procedures for reviewing specific transaction account coding.
- c. Enforcing disciplinary action when necessary.

Department of Human Services Response:

- a. Agree. The Department will identify a sample of monthly transactions and identify the associated approving officials. Department will then review transaction documentation to verify compliance.
- b. Agree. The Department will implement documented procedures.

- c. Agree. The Department will develop and implement procedures for compliance review noticing to office managers for follow-up of possible disciplinary action.

Strengthen Payroll Controls

During Fiscal Year 2000 the Department of Human Services (DHS) was the third-largest department in the State, with 4,695 FTE. DHS expended over \$196.5 million in total payroll costs, representing about 12 percent of total departmental expenditures. We reviewed the Department's payroll controls and identified areas that need improvement.

System Problems Result in Payroll Errors

The Department of Human Services' automated timekeeping system, known as KRONOS, was implemented departmentwide in Fiscal Year 2000. This system tracks hours worked by employees and calculates pay based on enhanced hourly rates, in cases where employees work certain shifts, and overtime pay as appropriate. The Department has incorporated a bar code onto these employees' state identification badges. Employees swipe their cards through electronic time clocks at the beginning and end of their work shifts, and employees' time information is stored in KRONOS where it is available for supervisors and payroll staff to review. Employees are then paid based on the information in KRONOS.

We found that, under certain circumstances, KRONOS incorrectly classifies the hours worked by employees, and as a result, employees may be overpaid. We tested a sample of 58 payroll calculations for one month across three agencies within the Department, and we found one employee was overpaid \$4.51 in August 1999. While this is a small error, it uncovered a problem with the KRONOS system. The problem occurred because KRONOS erroneously recorded a portion of the employee's hours as overtime shift hours rather than non-overtime shift hours.

Department payroll staff said they are aware that KRONOS incorrectly classifies non-overtime hours as overtime hours in specific circumstances. The misclassification occurs when an employee charges annual leave at the end of a week in which he or she has worked overtime or a shift for which an enhanced rate is paid. In these instances, KRONOS erroneously records a portion of the hours at overtime or enhanced rates. While the Department has notified the system vendor of the problem, staff report that the

vendor has not corrected the malfunction. We also found that the Department, although it is aware of the problem, has not instituted procedures to identify and correct these errors. Thus, it is not known how many of these kinds of errors may have taken place. For the error found during our audit, payroll staff indicated that they had not identified this error or arranged for the employee to reimburse the State for the overpayment.

Although the individual payroll errors resulting from the KRONOS malfunction may not be large, there could be numerous errors. In Fiscal Year 2000 approximately 3,780 employees at the Department were eligible for overtime and enhanced pay for working different shifts.

Reconciliations Were Inaccurate

In addition to timekeeping problems, we noted concerns with routine payroll reconciliations. Prior to the issuance of each payroll, Department payroll staff reconcile the expected payroll information obtained from the State's Colorado Personnel Payroll System (CPPS) with payroll information obtained from departmental sources. These sources include information from KRONOS, personnel or position changes through the Department's Office of Human Resources, or other changes affecting employees' pay. Payroll staff perform this reconciliation to ensure that the amounts generated through CPPS are accurate, prior to payment taking place.

As part of our audit testwork, we reviewed a sample of three payroll reconciliations for three divisions within the Department. For two of the divisions, we found that Department payroll staff did not always perform adequate reconciliations between internal documents and CPPS prior to the distribution of the state payroll. Specifically, we noted the following:

- C For one division with payroll expenditures over \$985,000 for August 1999, prior to providing us with the reconciliation, Department payroll staff reviewed the documentation and identified five miscalculations resulting in payment errors totaling \$260.79. Specifically, one employee was underpaid \$249.45 and two people were overpaid a total of \$11.34. In other words, payroll staff had not performed an adequate reconciliation for the August 1999 payroll to identify and correct errors until the time of our request in July 2000, almost a year after the payroll was issued.
- C For another division, with an average monthly payroll of \$5.2 million, Department payroll staff were unable to provide us with complete documentation for one reconciliation until approximately four months after we initially requested it. The division is the largest division within the Department. During the four-month time

period, Department payroll staff provided us with three different reconciliations. Two were incomplete or did not agree to actual payroll generated for selected employees, and one reconciled correctly to actual payroll generated. Payroll staff indicated that the file containing the reconciliation had been corrupted and, therefore, created several incorrect versions of the original reconciliation.

Improve Payroll Deficiencies

It is essential for the Department to have strong payroll controls in place due to the magnitude and complexity of its payroll expenditures. If problems are noted with automated systems such as KRONOS, steps must be taken to compensate for these problems. In addition, routine payroll reconciliation procedures should be sufficient to enable the Department to identify errors and make appropriate corrections to data before payroll is generated. If these controls are not adequate, the Department cannot ensure that employees are paid appropriately.

Recommendation No. 13:

The Department of Human Services should ensure payroll expenditures are accurate by:

- a. Working with the vendor for KRONOS to ensure system malfunctions are corrected and all calculations affecting payroll are accurate and complete.
- b. Developing and implementing controls to compensate for miscalculations of payroll amounts in KRONOS under certain circumstances. These controls should enable the Department to identify and correct any errors prior to the issuance of payroll.
- c. Reviewing payroll generated since KRONOS implementation to identify payment errors and adjusting employees' pay, as appropriate.
- d. Performing adequate payroll reconciliations between CPPS and agency information prior to the issuance of payroll to ensure amounts paid are accurate in total and for each individual.

Department of Human Services Response:

- a. Agree. The Department is working with the KRONOS vendor in an effort to identify the cause of the system malfunction and correct it or determine if corrections to the system are not feasible and then alternative measures will be employed.

- b. Agree. The Department will develop and implement procedures and reports to identify and compensate for KRONOS miscalculations if the system malfunction cannot be corrected.
- c. Agree. The Department will review payroll generated since KRONOS implementation on July 1, 1999, to identify payment errors and adjust employees' pay.
- d. Agree. The Department is strengthening payroll reconciliation procedures to ensure amounts paid are accurate in total and for each individual.

Require Documentation of Supervisor Approval on Time Sheets

In Fiscal Year 2000 the Department fully implemented a new automated timekeeping system, KRONOS. This system allows the Department to track hours worked by employees who are eligible for overtime pay and enhanced pay rates for working different shifts. The Department has incorporated a bar code onto these employees' state identification badges. Employees are required to swipe their cards through electronic time clocks at the beginning and end of their work shifts. This information is then stored in a database and is available for supervisors and payroll staff to review. The employees are then paid based on the information in the system.

We reviewed timesheets for a sample of Department employees. We found that four of ten time sheets tested, or 40 percent, did not contain documentation of supervisory approval.

State Personnel Rules require time records to be certified by both the employee and the supervisor. We also noted that Department payroll staff at the Colorado Mental Health Institute at Pueblo provided time sheets for our review that included both employee and immediate supervisor signatures.

Department staff indicated that, prior to the implementation of KRONOS, employees eligible for overtime and shift pay were required to manually complete time sheets. Supervisors then signed these time sheets to indicate the hours worked were accurate. The Department revised its procedures in Fiscal Year 2000 due to KRONOS implementation. While the new procedures state that supervisors are responsible for monitoring employees' work hours on a weekly basis, they do not require supervisors to document written approval of employee time sheets.

It is especially important for the Department to have strong internal controls in this area due to the large number of Department employees eligible for enhanced pay rates for working different shifts and the large number of Department employees eligible for overtime pay. For example, the Department expended over \$6.4 million in Fiscal Year 2000 for overtime and shift pay. Ninety-five percent, or \$6.1 million of this amount, was paid to employees at the Mental Health Institutes and the 24-hour-care facilities, where overtime and shift hours are a common occurrence. By requiring documentation of supervisory review of time sheets, the Department can ensure that payroll expenditures for overtime and shift pay are reviewed and are appropriate.

Recommendation No. 14:

The Department of Human Services should require documentation of supervisory approval on all time sheets for those employees eligible for overtime and shift pay.

Department of Human Services Response:

Agree. The Department will re-notify all supervisors of the policy requirement of supervisory approval on all time sheets for employees. The Department will review policies regarding the processing of time sheets with unit timekeepers. The Department will review, strengthen, and improve policies.

Make Timely Payments to Disability Determination Services Vendors

During Fiscal Year 2000 the Department of Human Services expended approximately \$15.7 million for the federal Social Security-Disability Insurance program (CFDA #96.001). Under this program, the Disability Determination Services (DDS) Division within the Department assists the U.S. Social Security Administration (SSA) in determining if individuals are eligible for federal disability insurance. In order to make these determinations, the Division pays physicians to perform examinations of disability insurance claimants. Examinations are needed when the medical evidence provided by the claimant's physician is inadequate.

State Fiscal Rules require payments to be processed in a timely manner. However, we found that the Department does not always make payments to providers in a timely manner. For example, we reviewed 97 payments made by DDS to vendors. We found

that 52, or 53 percent, of the payments tested were made 45 or more days after the invoice was received by DDS staff.

Department management has indicated that it is difficult to find vendors to provide services under some programs because the State pays lower rates than non-governmental entities.

Staff have expressed this specific concern in terms of finding medical providers for the Disability Determination Services program. Making payments promptly is one way in which the Department can encourage vendors to continue to do business with the State.

Recommendation No. 15:

The Department of Human Services should ensure that the Disability Determination Services Division makes payments to vendors in a timely manner.

Department of Human Services Response:

Agree. Adequate staff have been hired and trained. We plan to prevent this in the future by keeping the staffing at appropriate levels and keeping them trained. We are also implementing new procedures where other sections can assist with Accounts Payable work in an emergency situation and have trained the staff in other sections to back up Accounts Payable functions. This should provide more flexibility in the future.

Mental Health Services

The State has a unified mental health system under which eight Mental Health Assessment and Service Agencies (MHASAs) provide mental health services to all Medicaid eligibles within the MHASA's geographic service area. The state system is capitated. Under a capitated system, the State pays a flat rate to each MHASA for every Medicaid eligible in its service area, and the MHASA provides eligibles with all medically necessary mental health services.

Most people with developmental disabilities are eligible for Medicaid. As a result, they will qualify for mental health services if they have a diagnosed mental illness and treatment is medically necessary. People with both a diagnosed developmental disability and a mental illness are deemed "dually diagnosed." On the basis of data collected during our review, we estimate that about 895 people, or 29 percent of those in the comprehensive services population, are dually diagnosed.

The following comment was addressed in the *May 2000 Department of Human Services, People with Developmental Disabilities Performance Audit* report.

Eliminate Duplicate Funding Streams

Our audit found that people with developmental disabilities are not always able to access mental health services through the State's mental health system. Staff at all three Regional Centers and three of four Community-Centered Boards (CCBs) interviewed reported problems obtaining needed services. Services were refused to people with developmental disabilities because, according to MHASA staff, the crisis behaviors exhibited by these people were related to their developmental disability and not their mental illness.

The Medicaid program makes capitated payments to MHASAs on behalf of all Medicaid eligibles each month. This includes 6,152 Medicaid eligible adults in both supported living and residential services statewide, of which 2,372 are served by the four CCBs and three Regional Centers in our sample area. Capitated payments for people with developmental disabilities range between \$26 and \$175 per person per month, depending on the area of the State. These payments are significant:

- Capitated payments made on behalf of people with developmental disabilities statewide will total about \$6.5 million during Fiscal Year 2000.
- Capitated payments made on behalf of people with developmental disabilities served by the four CCBs and three Regional Centers included in our review totaled \$2.6 million. Of this amount, capitated payments totaled about \$2.1 million for people served by the four CCBs and about \$452,000 for people served by Regional Centers.

In addition to these capitated payments, four CCBs, three Regional Centers, and the Developmental Disabilities Services Section (DDS) spent about \$1.5 million on services provided by mental health professionals outside of the capitated mental health system for the people in our sample area. CCBs purchase some of these services because, as we have discussed, people with developmental disabilities are frequently denied services through the mental health system. Regional Centers provide these services because their self-contained service model makes a continuum of services, including mental health services, available to all residents on-site. DDS is providing these services because expertise for providing mental health treatment to people with developmental disabilities is not available through the mental health system.

Clarify Funding Streams for MHASAs and the Regional Centers

In the previous section we discussed duplicate funding streams for people served at the CCBs. We found the same concerns for people served by the Regional Centers.

Historically, Regional Centers have provided all of their mental health services through their own professional staff or through contracts with specialists. Regional Centers are reimbursed a per diem rate to cover all of their costs, including the costs of providing mental health services. When the Department implemented capitation in 1995, it examined mental health expenditures statewide to determine which expenditures to include in the capitation base. It included some mental health expenditures for the State Mental Health Institutes, which were also paid on a per diem basis, but according to staff, the Department specifically excluded mental health expenditures at the Regional Centers. Department staff report that the MHASAs were only expected to provide limited services, including emergency services, to Regional Center residents.

Although the Regional Center mental health dollars were not included in the capitation base, MHASA contracts are vague and do not clearly state which services MHASAs are expected to provide, and conversely, which services they are not expected to provide. Further, the Department could not provide any documentation clarifying that the MHASAs' responsibilities for serving Regional Center residents were limited. The MHASAs receive payments every month on behalf of each person residing at the Regional Centers. These payments total nearly \$452,000 per year. This means the Department has paid about \$1.8 million to MHASAs in the five years since implementing capitation, but Regional Center residents have received almost no services from the mental health system.

When the State implemented capitation for mental health services in 1995, the intent was to purchase a single, unified system for providing mental health care to Medicaid eligibles. As we have shown, the mental health system is not unified. CCBs are purchasing services outside of the mental health system because they are unable to get adequate service from MHASAs. Further, the three Regional Centers provide their own mental health services for their population of about 400 people, each of whom is eligible for mental health services through the mental health system. This fragmented approach results in a separate carve out for the Regional Centers. A carve out erodes the principle of capitation, which is to spread financial risk over the entire service population.

The Department must address duplicate funding streams for the mental health system and the Regional Centers. One option is to require the mental health system to serve all

Regional Center residents as currently required by contracts. This approach would create a single system for the provision of mental health services, avoiding a separate carve out just for the Regional Centers. Under this approach, MHASAs would likely need to locate mental health professionals at Regional Centers to meet the intensive treatment requirements of Regional Center residents. Additionally, the Regional Centers would be required to discontinue purchasing mental health services themselves. This would make funds available for other services, including serving people on waiting lists.

A second option is to permit the Regional Centers to provide their own mental health services outside of the mental health system. Under this approach, the Department should discontinue the \$452,000 per year in capitated payments made to MHASAs on behalf of Regional Center residents, since MHASAs would no longer be required to serve this population. Some of these funds should be made available to the Regional Centers for purchasing emergency services. The remaining funds could be used to serve people waiting for services. This option would allow the Regional Centers to maintain control over the mental health services provided to their residents. The Department is concerned that, under this option, it would have to increase capitation rates to compensate for dollars lost from removing the Regional Center residents from the base. However, the Regional Center residents represent less than 1 percent of the total population of eligibles in the Aid to the Needy and Disabled (AND) capitation base. Therefore, we believe that the impact on current rates would be minimal. Furthermore, MHASAs have reported savings each year, which they use to serve non-Medicaid eligibles, again indicating that removing these approximately 400 individuals from the base should not require a rate increase.

Recommendation No. 16:

The Department of Human Services should eliminate duplicate payment and service provision systems for mental health services at the Regional Centers through one of the following options:

- a. Require the mental health system to serve all Regional Center residents as required by contracts. This should include procuring all needed specialists for serving people with developmental disabilities and locating them on-site when needed. Regional Centers should discontinue purchasing their own mental health services.
- b. Allow Regional Centers to continue providing their own mental health services. Discontinue capitated payments made to MHASAs on behalf of Regional Center

residents, and provide some of these funds to Regional Centers for purchasing inpatient and emergency services.

Department of Human Services Response:

Disagree. The Department believes that changing the funding of Medicaid mental health services to the developmentally disabled is not advisable. The Colorado Mental Health Capitation and Managed Care Program has, since 1995, held contractors responsible only for those mental health services that were included in the fee-for-service system. Current capitation payments to contractors include only those historical payments made for services billed using the diagnoses covered by the program and only for those services provided in an inpatient or outpatient setting. Payments made to the Regional Centers for Medicaid Mental Health Services (with the exception of emergency and inpatient services) have never been a part of the contractors' rates but were included in the all-inclusive payments made to the Regional Centers.

The Department believes that it is neither practical nor advisable to have Regional Centers discontinue the provision of their own mental health services. These services are provided primarily by experienced psychologists and social workers who are state employees at these Centers. Their services have been an integral part of the interdisciplinary team approach and include behavioral and social services which are requirements of the Intermediate Care Facility for the Mentally Retarded and Home- and Community-Based Services for people with Developmental Disabilities programs administered by the Centers.

Neither Recommendation 16a nor 16b would result in savings to the State. If MHASAs were responsible for all mental health services at the Regional Centers, those dollars for mental health services which are now in the Regional Centers' rates, would need to be transferred into the rates paid to the MHASAs. If the dollars currently in the MHASAs' rates were transferred to the Regional Centers, those dollars would need to be used for providing inpatient/emergency services and the member months for those recipients would be taken out of the MHASA pool resulting in higher rates per eligible MHASA individual.

Audited financial reports show that during the last fiscal year only one contractor has shown excess savings after allowed profit.

Shifting risk from one entity to another as proposed in the recommendations may not be actuarially sound and would be incongruous with the basic principles of

managed care and capitated payment systems. The Department will consult with the Department of Health Care Policy and Financing concerning this issue.

Auditor's Addendum

We reemphasize that MHASAs are required by their contracts to provide all medically necessary mental health services to Regional Center residents, yet Regional Center residents have received almost no mental health services. Regional Center residents represent less than 1 percent of the Medicaid Aid to the Needy and Disabled (AND) population. The Department has not done any analysis to support its assertions that (1) Regional Center residents cannot be served within the current capitation base and (2) \$452,000 in capitated payments cannot be removed from the capitated base and transferred to the Regional Centers and developmental disabilities system without significantly impacting rates. These are funds which, if made available to the developmental disabilities system, could serve people on waiting lists. Since the inception of capitation, we have noted problems with the Department's oversight of and lack of controls over capitation savings. We have been particularly concerned that the Department ensure Medicaid recipients receive the services to which they are entitled before allowing MHASAs to accept profit or spend savings on the non-Medicaid population. These concerns continue. The Department's position that it cannot clarify mental health funding streams at the Regional Centers, as we recommend, is not based on sound financial analysis and, further, is not in the best interest of the State.

Judicial Department

Introduction

Established by the State Constitution, the Judicial Department is a separate branch of the State's government. The Chief Justice of the Supreme Court is the head of the branch and is responsible for establishing administrative procedures for the following courts:

- Supreme Court
- Court of Appeals
- Trial Courts and Probation
 - 22 district courts
 - 62 county courts
 - 7 water courts
 - 23 probation departments
 - Denver Juvenile Court
 - Denver Probation Court

The Supreme Court includes the State Law Library, Public Defender Commission, Commission on Judicial Discipline, Judicial Nominating Commission, Board of Law Examiners, Grievance Committee, and Alternate Defense Counsel. These commissions and committees perform various functions such as maintaining the law library, investigating disciplinary actions against attorneys, providing nominees for vacant positions, and considering applications for admission to the Colorado Bar.

The Office of the State Court Administrator provides direction to the state courts and probation departments in accordance with the policies of the Chief Justice. The Office assists the courts by providing personnel, financial, planning, and information services.

Several offices and committees within the Department operate outside the direction and control of the State Court Administrator to provide services to the Judicial Department. The Office of the Public Defender provides legal representation for the indigent. The Office of the Alternate Defense Counsel, which was established in 1996, provides representation for the indigent when there is a conflict with the Public Defender representing the individual.

In Fiscal Year 2000 the Department was appropriated approximately \$242.1 million and 3,006.8 full-time equivalent staff. The Department receives approximately 81 percent of its funding from general-funded revenue.

The following comments were prepared by the public accounting firm of Grant Thornton LLP, who performed audit work for the Judicial Department.

Establish Performance Evaluation Policy

Performance evaluations are completed annually for employees of the Judicial Department as a means of determining such things as compensation, promotions, and demotions. During our audit we found that a performance evaluation was performed for a contract employee.

Applying salaried employee personnel policies to contract employees could be exposing the Department to a liability. There is no guarantee that a contract employee's contract will be renewed and the Department is not required to provide a reason for deciding not to renew an employment contract. Salaried employees, on the other hand, may only be terminated if the State has a distinct cause for doing so. If a contract employee is treated in such a manner that they have a "reasonable expectation of continued employment," then they may have a case against the Department if their contract is not renewed.

Recommendation No. 17:

The Judicial Department's internal legal department should establish and distribute to supervisory personnel a written policy that includes, at a minimum:

- a. Detailed descriptions for the treatment of contract employees.
- b. Clarification that contractors are strictly governed by the individual employee's contract, and that there is a clear distinction between contract employees and salaried employees.

Judicial Department Response:

Agree. Certified employees of the Colorado Judicial Department are governed by the Colorado Judicial Department Personnel Rules, while contract employees are governed by the provisions of their employment contract. Supervisors are

routinely advised not to use the formal performance appraisal process (that which is used for certified employees) for contract employees. This does not, however, preclude supervisors from giving feedback to contract employees, but it does mean that the process must be clearly differentiated. We will issue a reminder to all supervisors through the Human Resources Bulletin.

Segregate Duties Related to Handling Cash

The Judicial Department collects cash from a variety of fines and fees. During our audit we found that duties for collecting cash need to be separated. Controls that separate the collecting, recording, and depositing of cash minimize the risk of undetected errors or defalcations. Processes could be improved at the following offices:

Office of the Public Defender. The Office collects about \$60,000 annually for various fees such as attorney training. Currently the receptionist opens incoming mail and initials the associated incoming documentation to confirm that the amount received matches the amount that was due. The cash received along with the related documentation is then given to the accountant who maintains the cash receipt logbook and records the entry on the State's accounting system. The accountant also confirms that all cash receipt numbers are recorded.

The receptionist should make entries to the cash receipt logbook before handing cash and supporting documentation to the accountant, and a third individual should review the logbook to account for all cash receipt numbers and review the amount recorded on the State's accounting system. Without this control feature, the cash actually received could be different from the cash given to the accountant.

Attorney Regulation Agencies Accounting Office (ARAAO): About \$4 million in fees are collected annually from four sources at the ARAAO that include continuing education and Bar exam fees collected by the Board of Law Examiners and by Continuing Legal Education, fees from the ethics school, reimbursements of "costs on cases" from attorneys at the Attorney Regulation Counsel, and registration fees from the Attorney Registration Office. On a daily basis, a summary of cash collected is prepared by an individual from each of the above-stated sources. The summary and cash is given to one of the two ARAAO accountants. However, only a single individual at the ARAAO handles cash, prepares deposits, and maintains the general ledger.

The duties should be divided up between the two accountants so that the work of one person serves as a “check” on the work of the other. Procedures should be implemented to ensure that incoming cash and checks submitted to the ARAAO accountant agree to the amounts deposited in the bank account and recorded in the general ledger. The ARAAO accountant could prepare deposits and the other ARAAO accountant make general ledger journal entries based on the cash receipt reports. However, because of the limited number of personnel, rather than giving additional daily tasks to the other accountant, it may be more feasible to have the other accountant agree the daily cash receipt reports to deposits reported on the bank statement in conjunction with the monthly preparation of the bank reconciliation.

Recommendation No. 18:

The Office of the Public Defender should separate the function of preparing the cash receipts log and recording the receipt on the State’s accounting system, designate a third person to account for all cash receipt numbers, and review the amount recorded on the State’s accounting system.

Office of the Public Defender Response:

Agree. We will adopt new procedures pursuant to the recommendation.

Recommendation No. 19:

The Attorney Regulation Agencies Accounting Office should segregate the duties of handling cash, preparing the deposit, and maintaining the general ledger.

Attorney Regulation Agencies Accounting Office Response:

Agree. One of our longtime employees in the accounting office left approximately two months ago. The newest member of the accounting office begins employment on October 10, 2000. When she begins her employment, we will divide the duties to ensure that one handles the cash and prepares the deposits, and the other makes the deposit and verifies all of the numbers. Until October 10, 2000, we are using non-accounting employees to verify the deposits.

Department of Law

Introduction

The Department of Law is headed by the Attorney General, who is an elected state official as provided by Article IV of the State's Constitution. The primary functions of the Department are to serve as:

- Legal counsel and advisor for all departments, commissions, boards and elected officials of state government.
- Legal representative of the public interest for all citizens of Colorado.
- Enforcement agency for the Colorado Consumer Protection Act, state and federal antitrust laws, and the Uniform Consumer Credit Code.

Also, the Department performs reviews of all state contracts for compliance with State Fiscal Rules and statutes, and provides legal opinions to all agencies of state government.

The Department of Law was appropriated total funds of \$ 32.9 million and 340.8 full-time equivalent staff (FTE) for Fiscal Year 2000. Approximately 34 percent of the funding is general-funded, 64 percent is cash-funded, and 2 percent is federally funded.

Promptly Identify and Refund Taxpayer Overpayments

The Uniform Consumer Credit Code Division within the Department of Law protects consumer buyers, lessees, and borrowers from unfair credit practices under the Uniform Consumer Credit Code (UCCC). In order to fund, administer, and enforce the fair credit practices, lenders, such as retail credit grantors and sales finance companies, are required to self-report their total annual consumer credit sales to the Division. Payment must be submitted with a form that details the computation of the fees due. A \$10 fee for each \$100,000 of consumer credit sales and a \$10 annual notification fee are charged to the lenders. Prior to Calendar Year 2000 the fee for each \$100,000 of consumer credit sales was \$12, two dollars higher than the current year. For Fiscal Year 2000, fees collected

totaled approximately \$800,000. We noted deficiencies in the review procedures performed over the fee calculations.

During our testwork we found that 2 of the 13 transactions tested were calculated based on the 1999 rate rather than the 2000 rate. The total amount of the overpayments found was \$2,244. We found that the Division does not recalculate the payment. The Division was not aware of the overpayments and had not refunded this excess as of May 17, 2000.

The Department has procedures in place that inform the lenders of rate changes in the fees, such as a preprinted form used to calculate lender fees and the UCCC manual the lenders receive. While some procedures are in place, the discovery of these overpayments indicates the need for additional procedures to verify the accuracy of the payment. Without verification, there is the potential that future overpayments will not be detected.

Recommendation No. 20:

The Department of Law should implement review procedures for the Uniform Commercial Credit Code fee payments and refund any excess to the lenders.

Department of Law Response:

Agree. The Uniform Consumer Credit Code Unit received over 4,600 forms totaling approximately \$800,000 within a two-month period in Fiscal Year 2000. The Unit provided businesses with a fee calculation form that included current rates and step-by-step instructions attempting to alleviate errors. The volume of forms, time frame for depositing funds, and shortage of staff in the UCCC made it impossible to verify every payment unless a compliance examiner was pulled from examinations for two months. This would have led to a reduced number of compliance exams, resulting in refunds of excess charges to consumers. Because the UCCC's primary purpose is consumer protection, this did not appear to be a viable option.

A change in the law, effective July 1, 2000, will reduce the number of businesses required to pay notification fees by more than half. This reduction will facilitate staff review for overpayments, allowing for overpayments to be returned before they are deposited, eliminating the need for refunds. We plan to emphasize on the cover instructions and on the calculation form that the fee structures have changed in an effort to avoid miscalculations. Review of notification payments was implemented July 1, 2000. (Note: All overpayments identified in the audit were

refunded June 20, 2000, within ten days of notification and verification of overpayment.)

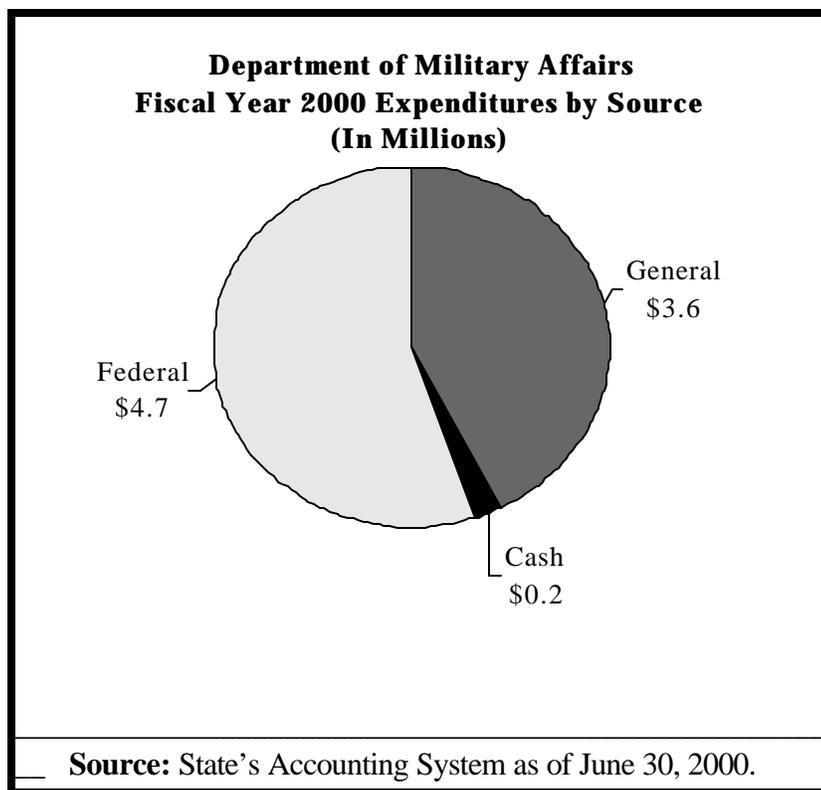
Department of Military Affairs

Introduction

The Department of Military Affairs' primary mission is to support federal, state, and local governments in the time of need. The Adjutant General is the administrative head of the Department and the Chief of Staff of the Colorado National Guard. The Department includes the following divisions:

- Executive Director's Office
- Army National Guard
- Air National Guard
- Civil Air Patrol

During Fiscal Year 2000 the Department of Military Affairs expended \$8.5 million, of which 55 percent was from federal funds, 43 percent was from general funds, and 2 percent was from cash-funded sources. In addition, the Department employed 1,309 full-time equivalent staff (FTE). The following chart shows the Department of Military Affairs' expenditures by source for Fiscal Year 2000.



Strengthen Controls Over Accounting Functions

During Fiscal Year 2000 the Department of Military Affairs experienced a significant turnover of accounting staff and delays in replacing the vacant positions. The situation left the accounting section understaffed for the majority of the year. The State Controller's Office provided additional support to the Department in order to complete accounting transactions at fiscal year-end. However, the Department had problems completing all required transactions and providing information on a timely basis to both our office and the State Controller's Office.

The shortage of accounting staff created additional risk that transactions may have been recorded improperly on the State's accounting system. We noted that the following areas need improvement:

- The costs associated with individual construction projects were not tracked separately by the Department. During Fiscal Year 2000 construction was completed on armories and other buildings, but the costs associated with the construction were not properly reflected as a completed project on the State's accounting system. As a result, construction in progress was overstated and buildings were understated as reported in the footnotes to the financial statements. The Department was unable to determine, or provide an approximation of, the costs for completed construction projects.
- Buildings and property owned by the Department valued at \$7.9 million was transferred to the Department of Public Safety in December 1999. However, the Department of Military Affairs did not remove these assets from their records. This error resulted in an overstatement of assets in the State's financial statements by \$7.9 million.
- Utility invoices, totaling about \$61,000, from the Army Guard at Buckley were not received by the Department of Military Affairs until after fiscal year-end. These invoices were not paid until the next fiscal year; however, they relate to activities that occurred in Fiscal Year 2000. Thus, this amount should have been recorded as a liability on the State's accounting system.

As stated earlier, the State Controller's Office had to provide accounting assistance to the Department to complete accounting transactions for the fiscal year. This support would not have been necessary if the Department had cross-trained other employees to be able to perform accounting duties. The Department should provide this training so that operations of the Department can be carried out in an effective manner if staff turnover occurs in the future.

Recommendation No. 21:

The Department of Military Affairs should ensure its controls over accounting functions are operational so that all transactions are recorded properly at fiscal year-end. In addition, the Department should cross-train its staff so that operations can be carried out in an effective manner during times of staff turnover.

Department of Military Affairs Response:

Agree. The controls that are and were in place over the accounting functions would have ensured that all transactions were recorded properly had staff been available. However, because key positions were vacated during the five months prior to closing the fiscal year, timeliness of processing transactions caused significant problems during closing. For Fiscal Year 2001 the cutoff for encumbrances will be May 15, 2001, and payables will be accrued. This, combined with stabilized and experienced staff, will result in the required improvements during next year's closing.

A major goal of the accounting section is cross-training and the goal is part of every performance plan. Our assessment is that the new personnel in the accounting section are currently at a higher level of cross-training than at any other time in the last four years.

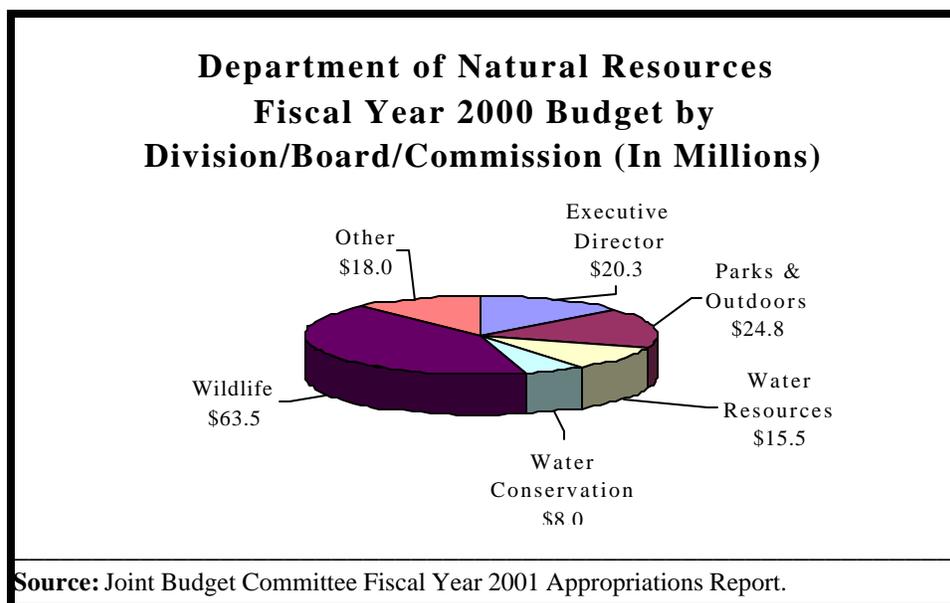
Department of Natural Resources

Introduction

The Department of Natural Resources is responsible for encouraging the development of the State's natural resources. Resources include land, wildlife, outdoor recreation, water, energy, and minerals. The Department operates under the authority of Section 24-1-124, C.R.S., and is composed of an Executive Director's Office and the following nine divisions:

- Division of Wildlife
- Water Resources Division
- State Board of Land Commissioners
- Soil Conservation Board
- Parks and Outdoor Recreation Division
- Oil and Gas Conservation Commission
- Division of Minerals and Geology
- Water Conservation Board
- Geological Survey

The Department's Fiscal Year 2000 operating budget was about \$150 million with 1,466 full-time equivalent staff (FTE). The Department is primarily cash-funded. Revenue sources include hunting, fishing, and other licenses; royalties and rents; interest; and other sources. The following graph shows the breakdown of funds appropriated for the Fiscal Year 2000 operating budget by division, board, and commission.



Division of Wildlife

The Division of Wildlife is charged with protecting the wildlife of Colorado. The Division manages over 250 wildlife areas covering 300,000 acres by acquiring habitat lands, preventing the decline of certain species, conducting research, and enhancing the public's awareness of pertinent issues. The Colorado Outdoors Magazine Revolving Fund within the Division produces various videos, brochures, books, and pamphlets in an effort to promote public awareness. The nearly one and a half million hunting and fishing licenses sold annually provide the majority of the Division's funding.

Hunting and Fishing License Issues Continue

In previous years' audits we found problems with the Division's handling of hunting and fishing licenses. During our current audit we continued to find two problems that have not yet been fully addressed by the Division. They are as follows:

- **Excess inventories of hunting and fishing licenses were being maintained by the Division.** For the Calendar Year 1998 inventory, we found that more than 300,000 licenses, or 10 percent of the total 1998 inventory, were on hand and would be destroyed. Division staff indicated they would review historical levels of licenses when ordering licenses to try to minimize excess licenses. During the current audit, we found that over 250,000 in Calendar Year 1999 licenses were still on hand at fiscal year-end and will be destroyed. Division staff should review historical license levels when ordering, to prevent waste.
- **Voided licenses were not being tracked separately from other returned licenses.** We found that the Division still does not track voided licenses separately from other returned licenses. Without a history of the number of voided licenses for each agent, it is difficult to determine whether sale receipts are being properly remitted.

Recommendation No. 22:

The Division of Wildlife should:

- a. Reduce excess inventories of licenses.
- b. Track voided licenses separately.

Division of Wildlife Response:

- a. Agree. In 1999, 13 percent of the total license sales ordered were destroyed. This represents a 17 percent decrease in the license inventory destroyed from 1998. The Division will continue to review inventory numbers and attempt to reduce the total. However, by ordering in quantity, we are able to receive a better per unit price. If the Division orders smaller quantities, we will have the same costs with potentially an insufficient number of licenses on hand when needed.
- b. Agree. The Division is currently in the process of looking at a point-of-sale system. This system will eliminate the concern of the Division not tracking voided licenses separately from other returned licenses. The best case scenario for implementation is January 2003. As part of the legislative process, the Division anticipates knowing whether this will be feasible by June 2001. If a decision is made not to implement a point-of-sale system, the Division will examine how to proceed with this recommendation. Until this time making an attempt to track voids separately will require a tedious manual process that will likely not be accurate, cost effective, or provide information to determine potential collusion between agents and hunters.

Oil and Gas Conservation Commission and Division of Minerals and Geology

The Oil and Gas Conservation Commission (Oil and Gas) and the Division of Minerals and Geology (Minerals and Geology), both divisions within the Department of Natural Resources, are required by statute to obtain reclamation deposits from mine and well operators before they extract resources from state lands. The reclamation deposits provide assurance that mine and well operators are financially capable of reclaiming land that has been damaged when operations are completed. Some of the monetary options permitted by statute for reclamation deposits are cash bonds and certificates of deposit. Both cash bonds and certificates of deposit are held in safekeeping by the State Treasury. If the mine and well operator defaults, the deposit is then used by the Division to cover the cost of remedying any damage to the land. If the operator returns the land to its original state, the deposit is refunded to the operator.

Ensure That Deposits Are Properly Protected Under the Public Deposit Protection Act

Minerals and Geology and Oil and Gas had custody of approximately \$6.2 million of certificates of deposit at June 30, 2000. The certificates range in amount from \$100 to about \$175,000 for each operator, and most are one-year certificates that are perpetually rolled over into new one-year certificates by banking institutions, until redeemed.

During our current audit we continued to note problems in the handling of certificates of deposit by Minerals and Geology and Oil and Gas. Our concerns relate to ensuring that the public funds are properly protected.

We found that certificates of deposit for Minerals and Geology and Oil and Gas were not properly protected under the Public Deposit Protection Act. The Public Deposit Protection Act (PDPA), Title 11, C.R.S., was enacted to protect deposits that either are not insured or are in excess of the insured limit of federal deposit insurance of \$100,000 for each account. PDPA requires that:

- Public monies be deposited only in banks designated as eligible public depositories. These include most of Colorado's banks.
- Banks be informed by the depositor that the funds are public monies.
- Adequate documentation be maintained by the depositor.
- Specific PDPA identification numbers be used.
- Banks maintain sufficient collateral to cover public deposits in the event a bank becomes insolvent.

PDPA specifically excludes investment firms and out-of-state banks from its coverage.

During the Fiscal Year 1998 audit, of the 25 certificates selected for testing, we found that 9 certificates, totaling \$229,000, were not held in PDPA-eligible depositories. Three of these belonged to Minerals and Geology, and six belonged to Oil and Gas. During our current audit we reviewed records provided by Minerals and Geology and Oil and Gas which indicated that a total of 41 certificates, totaling \$422,000, were not held in PDPA-eligible depositories. Ten of these certificates belonged to Minerals and Geology and 31 to Oil and Gas. Some of the 41 certificates do not mature for another two or more years.

Minerals and Geology and Oil and Gas staff stated that these certificates will be transferred to PDPA-eligible depositories upon maturity. Minerals and Geology and Oil and Gas policy allows the mine and well operators discretion to select the financial institution from which to purchase the certificate, as long as the institution is PDPA-approved.

Section 11-10.5-111(2), C.R.S., states that “any official custodian may deposit public funds in any bank which has been designated by the banking board as an eligible public depository. It is unlawful for an official custodian to deposit public funds in any other bank than one that has been so designated.” Section 11-10.5-111(4)(c), C.R.S., further states that “any official custodian who violates the provisions of this article is guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than two hundred dollars nor more than five hundred dollars, which fine shall be mandatory and may not be reimbursed nor paid by the public unit. Upon any such conviction, the court may adjudge that the official custodian be removed from public office.”

In 1993 Minerals and Geology obtained a legal opinion from the Attorney General’s Office. The Attorney General’s Office determined that reclamation deposits held by the State qualify as public monies and should be protected in the same manner as other public monies. Oil and Gas subsequently chose to rely on the Attorney General’s opinion for their own deposits.

Minerals and Geology and Oil and Gas have had seven years to comply with PDPA. As previously stated, the average certificate held by the Division matures annually and is rolled over into a new certificate perpetually until redeemed. Although requiring the certificates to be moved prior to maturity may result in lost interest for the depositors through penalties for early redemption, we are aware of at least one certificate that has rolled over since our prior audit and is still being held in a non-PDPA-eligible depository.

Recommendation No. 23:

The Oil and Gas Conservation Commission should ensure that all deposits are in compliance with statutory and other legal requirements by, at a minimum, transferring short-term certificates of deposit to eligible public depositories on their next maturity date, and developing a plan to prudently address any long-term certificates.

Oil and Gas Conservation Commission Response:

Agree/Partially Implemented. In January 1999, as a result of the Fiscal Year 1998 financial audit recommendation, the Oil and Gas Conservation Commission

implemented compliance procedures to ensure that deposits are properly protected under the PDPA. Currently the Commission has 208 certificates of deposits. 177 certificates have been placed in eligible public depositories, and have been assigned PDPA numbers. The financial institutions involved have been notified of the PDPA numbers and that certificate monies are public funds. Of the 31 certificates still requiring PDPA compliance, 4 certificates have been moved to approved public depositories and 9 certificates are currently in the process of being moved to an eligible public depository. Of the 18 remaining certificates of deposit, 11 will mature and roll over in November 2001, 1 will mature and roll over in December 2001, 1 will mature and roll over in June 2002, 3 will mature and roll over in March 2003, and 2 will mature and roll over in September 2007. When the 13 certificates of deposit mature in 2001 and 2002, they will be transferred to PDPA approved financial institutions. The Oil and Gas Conservation Commission will pursue transferring the remaining 5 certificates of deposit that mature in 2003 and 2007 to PDPA approved financial institutions so that total compliance with the State Auditor's recommendation may be achieved by June of 2002.

Recommendation No. 24:

The Division of Minerals and Geology should ensure that all deposits are in compliance with statutory and other legal requirements by, at a minimum, transferring short-term certificates of deposit to eligible public depositories on their next maturity date, and developing a plan to prudently address any long-term certificates.

Division of Minerals and Geology Response:

Agree. The implementation date for completion of the recommendation is August 2002, which relates to the last maturity date of the certificates that need to be transferred to PDPA-eligible depositories.

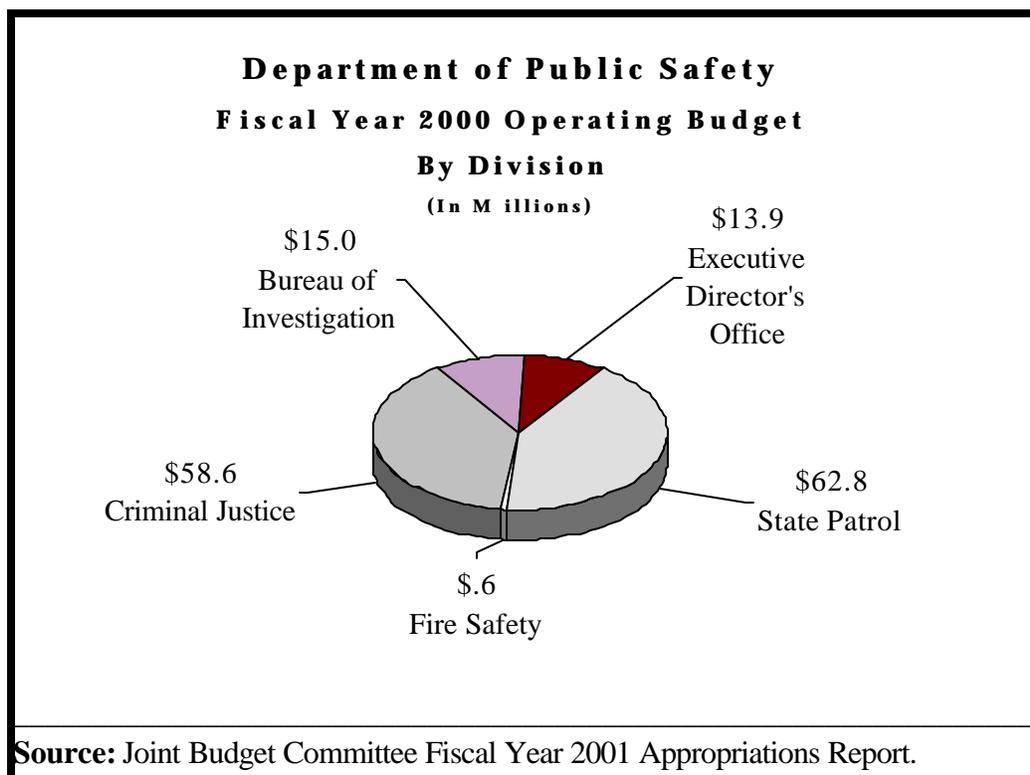
Department of Public Safety

Introduction

The Department of Public Safety is responsible for providing a safe environment for the citizens of Colorado. The Department operates under the authority of Section 24-1-128.6, C.R.S., and is composed of an Executive Director's Office and the following four divisions:

- Colorado State Patrol
- Colorado Bureau of Investigation
- Division of Criminal Justice
- Division of Fire Safety

The Department was appropriated about \$151 million and 1,175 full-time equivalent staff (FTE) for Fiscal Year 2000. The following graph shows the operating budget by division for Fiscal Year 2000:



State Patrol

The State Patrol is responsible for the safety of motor vehicle traffic on highways in Colorado. The Patrol was appropriated a budget of about \$62.8 million and 911.2 full-time equivalent staff to carry out its functions in Fiscal Year 2000.

Tighten Controls Over Approval of Credit Card Purchases

The Department uses a credit card called the Procard for many of its purchases. The State Patrol is the main user of the card, accounting for 448 of the 606 credit card transactions from July 1, 1999, through June 2, 2000. Because the offices are decentralized, the local office managers are responsible for approving the expenditures. They indicate their approval by signing the receipt or monthly statement.

We selected a sample of 25 transactions and found that almost half were not approved. The problems were not specific to any particular office or manager. Some of the typical credit card expenditures reviewed consisted of cell phones charges and expenditures for office supplies. The expenditures in our sample without approval authority totaled about \$9,000. The account coding for the expenditures is input into the State's accounting system at the troop offices. At this point the invoice should be reviewed to ensure that it has been properly approved because the Department's Executive Director's Office pays the Procard bill assuming all associated invoices have been authorized. The problems noted indicate that there are not controls functioning to ensure that proper approval was obtained for each Procard purchase. Credit card purchases pose a risk to the State, unless properly reviewed and authorized, because they typically involve numerous small dollar transactions.

The local offices need to approve transactions before they are entered into the State's accounting system for payment. The Executive Director's Office should reaffirm its policies that specify what documentation should be maintained for the approval of credit card expenditures. If necessary, the Executive Director's Office should check for approval on a sample basis until it can be assured that transactions are properly approved before payment is made. Clarification and adherence to the policy would help ensure that troop offices are fully aware of their responsibilities for approving transactions and minimize the risk to the State of unauthorized expenditures.

Recommendation No. 25:

The Department of Public Safety should strengthen controls over the approval of credit card expenditures by reaffirming its policies and procedures specifying the documentation that should be maintained indicating approval of credit card expenditures. Until the Department can be assured that local offices are following policy, it should sample purchases for proper authorization.

Department of Public Safety Response:

Agree. The Department recently implemented an electronic interface into the State's accounting system and no longer required hard copies sent in centrally. As a result, guidance in place to the field was not specifically reiterated as requiring documented approval. The Department will reaffirm its policies and procedures specifying what documentation should be maintained and properly reviewed for credit card expenditures by December 1, 2000, and we will conduct several samples to determine policy effectiveness. This will be implemented by March 31, 2001.

Recommendation No. 26:

The Colorado State Patrol should require its local offices to verify approvals of credit card transactions before input into the State's accounting system.

Colorado State Patrol Response:

Agree. The State Patrol will implement procedures so that procurement transactions are reviewed and approved on at least a monthly basis by December 1, 2000.

Division of Criminal Justice

The Division of Criminal Justice's purpose is to "improve all areas of the administration of criminal justice in Colorado." The Division accomplishes this purpose through education, research, grant administration, program management, and training and support for state and local policy makers in the criminal justice system. The Division receives the majority, or

about 64 percent, of its \$58.6 million of funding from general funds, 31 percent from federal funds, and 5 percent from cash funds.

Salaries Charged to Federal Grants Should Be Properly Supported

The Division administers several federal award programs with staffing costs of about \$2.7 million. Many staff, especially management, spend their time on several of the programs. OMB Circular A-87 specifies that salaries charged to federal programs must be supported by payroll activity reports. An interim allocation can be used if the allocation is reconciled quarterly to actual time records. Exception time such as annual leave, sick leave, and holiday time must be charged proportionally among federal grants if a person works on more than one grant. We found that the Division does not maintain actual time records.

Instead of actual time records, as required by federal regulations, the Division allocates time based on Division managers' monthly estimates. The estimates are then distributed to staff and, then after the fact, are reported in a monthly personnel activity report, signed by each staff person. The Division has not been reconciling quarterly, comparing actual costs to budgeted distributions, based on the monthly activity reports. We discovered that one employee was responsible for six programs but only had time allocated to three for the fiscal year through May 31, 2000. However, the Division reviewed the allocation for all employees within the Division through June 30, 2000, and concluded that allocations were consistent with actual time spent by staff on each federal program.

There were also 11 out of 20 time sheets reviewed where annual or sick leave, referred to as exception time, was not charged proportionally to grants. For the 11 time sheets with disproportionate exception time we found that 32 percent of the exception time was reported against the Byrne Formula Grant, but only 22 percent of their regular time was spent on the program. The 10 percent differential amounted to \$2,249 being overcharged to the program. Without proportionate exception time allocations, federal programs may be charged salary costs inappropriately.

The Division should develop procedures to maintain adequate time records under the requirements of OMB Circular A-87 that reflect actual time worked. Allocated time should be reconciled to actual time worked on a quarterly basis and appropriate adjustments made. Noncompliance could result in the loss of federal funding to the Division.

Recommendation No. 27:

The Division of Criminal Justice should develop procedures for tracking time worked so that salary charges to federal programs are adequately supported. Actual time worked should be recorded by personnel and then reconciled to the allocation on a quarterly basis. In addition, exception time should be prorated among federal programs in the same proportion as regular salaries.

Division of Criminal Justice Response:

Agree. In addition to the current time tracking method, the Division will implement a quarterly reconciliation system and train all staff to prorate exception time accurately no later than January 1, 2001.

Increase Audits of Community Corrections Vendors

The Division has the responsibility to allocate funding to local community corrections boards, which are located in each judicial district. The funding primarily covers diversion programs and transition correctional programs. A total of \$37.9 million was recently allocated for Fiscal Year 2001. Local corrections boards select vendors to carry out corrections functions. There are currently about 35 active vendors. The Division is required by state statute to audit the vendors at least once every three years. It has developed standard guidelines that are the criteria and basis for the audits. The Division believes that this is an essential function to ensure the program is operating effectively in accordance with Division guidelines. During the course of our audit we found that vendors had not been properly audited in accordance with statutory guidelines.

Of five vendors selected in our sample, two had not had an audit within the past three years. In addition, another one of the audits included only the investigation of a specific complaint about a program that had not been otherwise audited in the prior three years. The most recent audit for two of the vendors was in 1994 and one had not been done since 1991. According to Division records, a total of about 18 vendors have not been audited within Fiscal Years 1998, 1999, or 2000. Without timely audits, there is no assurance that vendors are carrying out their functions in accordance with the Division's policies.

The Division should develop a schedule to ensure that all vendors are audited in accordance with statute during a three-year period. The Division stated that it plans to accelerate audits so that all are completed within the next two years to catch up and so that audits remain current.

Recommendation No. 28:

The Division of Criminal Justice should develop a schedule so that audits of community corrections vendors are completed at least every three years to ensure vendor compliance.

Division of Criminal Justice Response:

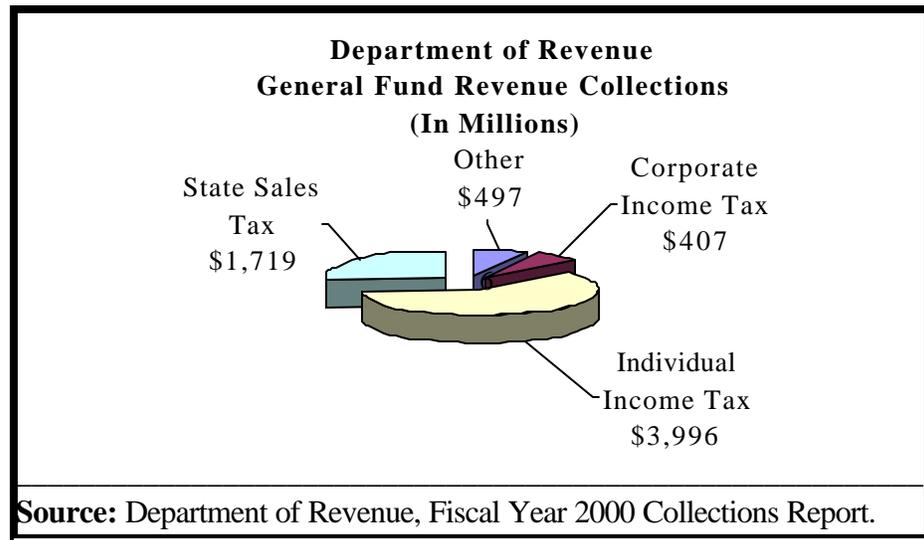
Agree. The office has developed a two-year schedule in 1999 in order to catch up audits that were not completed during an extended vacancy in the auditor position. If the plan remains on target, audits will be current by December 31, 2001.

Department of Revenue

Introduction

The Department of Revenue's primary role is to manage the State's tax system. In addition, the Department is responsible for performing various other functions as follows:

- Administer the State Lottery, which grossed nearly \$371 million in ticket sales in Fiscal Year 2000. Of this amount, about \$89 million was available for distribution for capital construction as well as for parks and outdoor projects.
- Act as a collection agent for city, county, RTD, special district, and severance taxes. The Department received nearly \$798 million in taxes and fees on behalf of other entities.
- Collect taxes and fees for the Highway Users Tax Fund (HUTF), which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2000, amounts collected for HUTF totaled approximately \$734 million.
- Regulate the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. The gaming communities grossed about \$595 million in Fiscal Year 2000.
- Enforce tax, alcoholic beverage, motor vehicle, and emissions inspection laws.
- Operate the State's 11 Ports of Entry.



In Fiscal Year 2000 the Department had a budget of nearly \$477 million and 1,534 full-time equivalent staff (FTE). The State Lottery Division had the largest share of the budget, accounting for nearly 65 percent of the total. About 70 percent of the Department's revenue comes from cash-exempt sources such as lottery ticket sales, Highway Users Tax Fund collections, and fees charged by the Distributive Data Processing Fund, which maintains the motor vehicle registrations system. The remaining revenue is 23 percent from general funds, 6 percent from cash funds, and less than 1 percent from federal funds.

Streamline Process for Reviewing Estimated Tax Payments

In Fiscal Year 2000 the Department collected about \$1 billion in corporate and individual estimated income taxes. Taxpayers with income from Colorado sources make estimated income tax payments throughout the year if the estimated tax liability due on their annual tax return exceeds \$1,000. Corporations must make estimated periodic tax payments if their tax liability for the year is expected to exceed \$5,000. Taxpayers who do not pay estimated taxes during the year as required may be assessed penalties and interest on the unpaid amount.

The Department's Fair Share Section has established automated edit checks to detect instances in which the taxpayer claims more estimated payments on his annual return than the Department has recorded as actual payments received. Tax examiners in the Fair Share Section review weekly reports generated from the edit program to resolve the differences. Some of these differences result from errors made by Department staff in

posting taxpayer payment information to the system and may be resolved by manual adjustments to the taxpayer's account. The Department may have to request that the taxpayer provide additional documentation of payments made or bill taxpayers for the difference if it is not attributable to errors made by the Department.

During the audit we found several deficiencies with the process of evaluating and resolving differences in amounts claimed versus amounts received, as follows:

- **Manual adjustments made to taxpayer accounts by Department staff are not adequately reviewed by supervisors.** We noted three instances of errors, totaling \$1,696, made by Fair Share staff in manually adjusting taxpayer accounts. Tax examiners review taxpayer accounts and make manual adjustments to those accounts if they determine an error was made by the Department in posting estimated tax payments. Many of these adjustments are routine and may include transferring tax amounts between tax years or between accounts of spouses or parent/subsidiary accounts. Further, it is the Department's informal policy to review and approve all manual adjustments to accounts. There was no evidence that these three adjustments were reviewed and approved by a supervisor. As of the end of fieldwork, these errors had not yet been corrected.
- **Follow-up on inquiry letters sent to taxpayers is not automated.** Inquiry letters are sent to taxpayers prior to billing, requesting additional documentation or information on payments made. Generally, a response is requested within 30 days. Unwritten policy in Fair Share requires the tax examiner to retain a copy of all letters sent to taxpayers and review the outstanding letters monthly. We noted 6 instances out of 60 in which the tax examiner sent a letter of inquiry to the taxpayer but did not follow up to determine if a response was received by the Department. Automating follow-up on inquiry letters so that the tax examiners are alerted electronically when a response has not been received by a certain date would minimize the risk that issues are not resolved. Because the process is not automated and copies of the letters may not have been retained, it is not possible to determine to what extent follow-up may not have been completed. Without adequate follow-up procedures, additional taxes may be owed but not collected.
- **Use of cancellation codes may impair follow-up on taxpayer accounts.** Cancellation codes are used by tax examiners to temporarily remove or "cancel" all items on the edit report. Normally, for other divisions within the Department, amounts owed are billed automatically within two weeks by the Department's accounts receivable system. The cancellation codes allow Fair Share staff time to investigate and possibly resolve discrepancies before a billing is generated. We

noted 2 instances out of 78, totaling \$2,325, in which a tax examiner cancelled an account on the system, but did not follow up with an inquiry letter, bill, or a manual adjustment to correct the account until the matter was brought to their attention through our audit. When the temporary cancellations are not removed, the account will not appear on the next weekly report, and thus may not be resolved. Again, because this is a manual process, it is not possible to determine how many accounts may have been cancelled and subsequent action not taken.

- **A report of taxpayer deficiency notices pending approval is run only once per year.** As noted earlier, a notice is generated automatically if a cancellation code is not placed on the account. If the account is canceled, tax examiners must manually request a bill to be sent. However, the billing must first be reviewed and approved by a supervisor in the Fair Share Section. For Fiscal Year 2000 the report of bills pending approval to be sent is only generated once a year. Of the two bills in our testwork requiring approval, we noted one instance, totaling \$24,681 in taxes owed, in which a bill was not sent to a taxpayer for over four months because it was awaiting supervisory approval. More frequent generation and review of the report would help ensure that bills are sent to taxpayers on a timely basis.

Under the current system, time is spent by Fair Share staff manually tracking the progress and status of accounts. Manual processes could result in a failure to complete follow-up. In addition, without adequate review, there is a risk that adjustments are being made erroneously. Improvements would ultimately result in a more efficient and effective process for resolving discrepancies in estimated taxes.

Recommendation No. 29:

The Department of Revenue needs to evaluate its policies and procedures related to estimated tax payments and streamline the process by:

- a. Reviewing manual adjustments made to taxpayer accounts to ensure accuracy.
- b. Automating the method of following up on inquiry letters sent to taxpayers to ensure timely response.
- c. Developing controls over the use of cancellation codes to ensure that accounts that have been cancelled on the system are resolved correctly and in an appropriate and timely manner.

- d. Reviewing reports of pending deficiency notices more frequently to ensure taxpayers are billed in a timely manner.

Department of Revenue Response:

- a. Agree. The section will now record all Fair Share documents going to processing. A Tax Examiner IV will report their findings to the section supervisor who will perform this verification process. They will verify the posting of the documents and create a report detailing all accounts that did not post correctly. Implemented November 3, 2000.
- b. Agree. The section will modify and utilize the current protest tracking system to perform this function. The system has been modified to allow a supervisor to input a hold on a taxpayer's account. This will allow additional time for the taxpayer to respond without being billed. It will also allow the supervisor the ability to track and report to the examiners any response greater than thirty days. Implemented November 3, 2000.
- c. The section will allow the examiner to cancel an inquiry that is awaiting further action by the taxpayer, but a supervisor will review all cancellations. The supervisor will then place the record into the protest tracking system that will require a response within thirty days. Implemented November 3, 2000.
- d. Agree. Monthly reports of all accounts waiting for a billing approval will now be created and distributed. Implemented November 3, 2000.

Strengthen Controls Over the Issuance of Earned Income Credits

The State refunded \$25.3 million of the State's excess revenue in Fiscal Year 2000 through earned income credits. The credits were available for the first time in Fiscal Year 2000 and are allowed to eligible individuals in addition to the regular TABOR refund. The credit is designed to assist low-income households that have federal adjusted gross income of \$30,850 or less and equals 8.5 percent of the federal earned income credit. During our testwork we found controls lacking over the review of these credits.

The Department designed one edit to detect errors in the amount of earned income credit claimed by the taxpayer. The edit was designed to reject returns when the earned income credit exceeded the maximum allowable amount of \$324. This amount is based on 8.5 percent of the maximum allowable federal credit of \$3,816. The Department indicated that this control did not function properly resulting in a number of taxpayers receiving a refund larger than they were entitled to. Of 60 tax returns sampled, we found:

- **5 returns that were calculated incorrectly.** We found some taxpayers used 85 percent instead of 8.5 percent in the calculation, failed to prorate for part-year residency, and used the federal earned income credit. In our sample the 5 returns that were inaccurate resulted in over-refunds totaling \$1,353. Had the edit been functioning properly, all of these errors would have been detected before the refund was issued for the incorrect amount.
- **27 returns did not include the required Colorado Individual Credit Schedule.** The credit schedule shows the amount of the federal earned income credit, which is the basis for the state credit. The Department's instructions require the supplemental schedule and the return is incomplete without it, but the Department will go ahead and process the return if the schedule is not submitted. Without the credit schedule, it is not possible for the Department to determine whether or not the state credit claimed is accurate.

The Department processed earned income credits by relying on a single edit that did not function properly. In addition, no one reviewed the Colorado Individual Credit Schedule. This resulted in a number of taxpayers receiving refunds for which they were not entitled. To correct the system failure, the Department subsequently reviewed all earned income credit refunds in excess of \$324 and billed about 60 taxpayers that originally received incorrect refunds. The Department might have a difficult time collecting all the overpayments, since the majority of the taxpayers that qualified for the credit are low-income Colorado residents.

The Department should have implemented controls to ensure the accuracy of the earned income credit reported by taxpayers. This could have been accomplished through more thorough testing of the edit before it was placed into operation. In addition, because the Department did not request the required Colorado Individual Credit Schedule, the Department essentially processed incomplete returns. If the schedule is not provided by the taxpayer, the Department should not process the return or should evaluate other methods of independently verifying the accuracy of the credit. These controls would have lessened the risk of the earned income credits being refunded improperly.

Recommendation No. 30:

The Department of Revenue should ensure that earned income credits are accurate by:

- a. Testing that its edits for rejecting tax returns for earned income credits are functioning correctly.
- b. Processing only complete returns, or evaluating methods of ensuring that accurate credits are claimed should the taxpayer fail to submit the required schedule.

Department of Revenue Response:

- a. Agree. The earned income credit is scheduled to be included in testing during the December system test.
- b. Agree. The earned income credit computations will all be checked against federal information for accuracy as part of a Fairshare project. In addition, all electronically filed returns include schedule 104CR automatically as a requirement for claiming the earned income credit.

Improve the Processing of Estate Tax Installment Payments

An estate tax return is required to be filed with the Department if the gross amount of the estate is valued at more than \$650,000. The tax return and full payment is due nine months after the date of death unless the filer elects to defer payment of part or all taxes due and pay in installments. The installment terms allowed by the Department are either 10 or 15 years, and installment payments are due annually on the same date the original return was due. The Department's Taxpayer Services Section is responsible for ensuring that estate tax installment payments are paid timely and processed and recorded accurately. At June 30, 2000, installment tax payments due the Department totaled about \$2.5 million.

Interest is charged on any tax due that is not paid by the due date. Thus, installment payments, if elected, are subject to interest calculated on estate taxes owed, at the full rate of interest, which is the prime rate of interest plus 3 percent. If payment is made within 30

days of the due date, a discounted interest rate is applicable that is 3 percent less than the full rate.

During our testwork of 5 out of 18 estate tax files, we noted that the processing of installment payments of estate taxes is a very manual, labor-intensive process, involving periodic staff review of files and manual calculations of payment amounts. We noted that there are no written policies and procedures governing the processing and review of installment payments, resulting in the following deficiencies:

- **Inadequate follow-up to ensure late filers are timely billed.** Payment information is entered onto a separate estate tax computer system. Manually calculated interest amounts are also added annually to estate tax principal in the decedent's account on the computer system. Interest is calculated at the discounted interest rate because the Department assumes that the taxpayer will pay timely. If a payment is not received within 30 days of the due date, Department staff recalculate the interest due at the full rate of interest, but do not bill the taxpayer for the additional interest until the next annual installment payment.
- **Lack of an automatic or other method for identifying late payment or non-payment of installments and for calculating interest.** Since the estate tax system is not connected to, or part of, the Department's accounts receivable system, AARAPS, there is no on-line means of determining if a payment was paid late or not paid at all. Instead, manual reviews of decedent files are performed by Department staff. No policies or procedures exist to specify how often file reviews must be performed.
- **Manual calculations of installment payments of principal and interest with no supervisory review to ensure accuracy.** Interest on the installment payments is currently calculated manually on handwritten columnar spreadsheets maintained in the decedent's file. No supervisory review is performed of the manual calculations of installment payments due. The Department's computer system has spreadsheet capabilities. However, staff do not utilize the system to calculate installment payments. If manual calculations continue, the Department should review the calculations because there is a greater risk of error than if the calculations were automated.

During our testwork we found that one estate has not remitted an annual payment since August 1997, even though the estate still owed \$6,700 in estate tax, plus interest. Including interest calculated through August 2000, the estate owed the Department \$8,582

in estate tax and interest, according to Department records. On the basis of auditors' inquiries, the Department finally billed the estate's executor for the entire \$8,582 in August 2000, and received a partial payment of \$3,000 in October 2000.

Automation of processing estate tax installment payments and establishment of policies and procedures will reduce the potential for error and require less intervention from Department staff.

Recommendation No. 31:

The Department of Revenue should develop written policies and procedures for processing and reviewing estate tax installment payments to include, at a minimum:

- a. Consistent, uniform follow-up by Department staff to ensure that billings to late filers are timely.
- b. Establishment of an automatic or other method for identifying late payment or non-payment of installments.
- c. A requirement that interest and principal be automatically calculated and reviewed by a supervisor to ensure accuracy.

Department of Revenue Response:

- a. Agree. A new tracking system has been developed in conjunction with new procedures on dealing with the installment agreements. Implemented in September 2000.
 - b. Agree. The use of an automated system (AARAPS) for tracking these accounts was pursued, but the system could not be reasonably adapted to accept the unique situations that are required by the estate tax laws, particularly considering the small number of accounts involved. However, a manual spreadsheet to track the installment payments has been developed and built into the Department's new procedures. Implemented October 1, 2000.
 - c. Agree. The new procedure includes use of the PRZA (mainframe sub-program) and a review of all interest charges by a reviewer. Implemented in September 2000.
-

Computations of Tax Conferee Accruals Are Not Reviewed

The Tax Conferee Section is part of the Department of Revenue's Tax Group. The Section is responsible for handling disputes when there is disagreement between the Department and the taxpayer in interpreting tax law. In Fiscal Year 2000 the Tax Conferee Section resolved 366 tax cases resulting in collections of about \$8.3 million and refunds of about \$5 million.

The Tax Conferee Section prepares accruals or estimates of the amounts they expect to collect and pay. This information is used to record revenue, receivables, and payables on the State's accounting system. During the audit we found errors in the schedules prepared by Tax Conferee staff for determining receivable and payable tax accruals. We noted that the tabulation was not reviewed by a supervisor. In addition, it appears that spreadsheets are not linked, so amounts do not automatically carry over to other spreadsheets. The more significant errors affecting the Department's accrual calculation are as follows:

- One error resulting in deferred revenue (revenue that is not expected to be collected by the Department for at least a year) being understated by \$5 million.
- Two errors resulting in accrued taxes payable being understated by \$99,383.
- One error resulting in accrued taxes receivable being overstated by \$143,903.

These posting errors were the result of staff's carrying forward incorrect amounts to summary schedules, or failing to change prior year amounts to current year amounts.

Although the Department ultimately corrected the errors when they were brought to its attention through the audit process, a review would have detected the errors in a timely manner before the information was released to the accounting section for input into the State's accounting system. The review of the calculations by a supervisor or other staff in the Tax Conferee Section is important to ensure that amounts are mathematically accurate and agree to supporting documentation. In addition, linking spreadsheets allows for more accurate carryover of amounts from one spreadsheet to another.

Recommendation No. 32:

The Department of Revenue's Tax Conferee Section should improve its tabulation process for recording revenue, payables, and receivables in the State's accounting system by:

- a. Requiring that schedules prepared for determining receivable and payable tax assessment accruals be reviewed by a supervisor or other staff person in the Tax Conferee Section.
- b. Linking detailed spreadsheets to summary spreadsheets to minimize the risk of carrying over inaccurate amounts from the detailed schedule.

Department of Revenue Response:

- a. Agree. The supervisor or another coworker will review the schedules to detect and reduce errors. Implementation date June 30, 2001.
- b. Partially agree. Linking may alleviate some inaccuracies; however, in some cases linking can generate errors. There is no guarantee of 100 percent accuracy. The spreadsheets will be linked for the next reporting cycle where possible without risking an increase of errors. Implementation date June 30, 2001.

Improve Methodology for Estimating Wage Withholding Tax Accruals

Each year the Department records the estimated amount of wage withholding taxes owed by taxpayers as of June 30 but not yet remitted to the Department. The process is known as the tax accrual process. The Department accrued about \$160.1 million in wage withholding tax for Fiscal Year 2000. The accrual normally increases or decreases due to a variety of factors including employment rates.

During our audit we found that the methodology used by the Department may cause significant artificial fluctuations in the wage withholding accruals because the methodology does not consistently reflect taxes received after year-end for wages earned as of year-end. A means of determining what activity is attributable to what time period is a basic concept underlying financial reporting. Without a means to determine an estimate of tax

revenue on wages earned through June 30, the Department is not providing fundamental information required by accounting standards.

There are two parts to the development of accounting estimates. The first part is the application of the accrual methodology used by the Department. This includes the review and approval of the sources of relevant data, evaluation of the reasonableness of assumptions, and consideration of changes in previously established methodology. The second part is to evaluate the methodology; that is, to compare the estimate with subsequent results to assess the reliability of the estimating process.

The Department does not consistently include wages earned through June 30 in its accrual calculation for frequent filers. Frequent filers are those taxpayers who have a large enough tax liability that they are required to submit tax returns either weekly or biweekly. The Department calculates the accrual based on the end date of the filing period instead of the amounts attributable to days worked through June 30. For example, if wage withholding payments were made for the week ending on June 30, the entire amount would be included in the accrual because the end date of the pay period was in June. However, if the pay period for the week ended on July 3, none of the payment would have been included in the accrual, even though four days would have been attributable to June. Inconsistencies can occur from year to year simply due to the timing of the end of the pay period. While there has been no TABOR impact, the methodology may cause significant variations in reported revenue from one year to another. Without using a wage withholding methodology that always accrues taxes through June 30, the Department is lacking basic financial information to consistently calculate income tax revenue.

Recommendation No. 33:

The Department of Revenue should improve its existing wage withholding accrual methodology so that it is consistently accruing taxes through June 30.

Department of Revenue Response:

Agree. This recommendation applies to wage withholding accounts classified as “frequent filers.” Tax returns with payroll periods that bridge more than one month do not separately report the portion of payroll withholding liability that corresponds to the end of a specific month. In order to accrue a full June liability for these filers, the development of an allocation methodology would be required to account for any missing days in June. However, there are difficulties in developing an allocation methodology due to the lack of homogeneity among taxpayers. Difficulties include variations among taxpayers in days of operation during a payroll

cycle, the length of payroll cycles, and the commingling of multiple payroll cycles on one return.

The Department will meet and consult with the Office of State Planning and Budgeting, Legislative Council and the State Controller's Office to develop a wage withholding accrual methodology that will consistently accrue taxes through June 30.

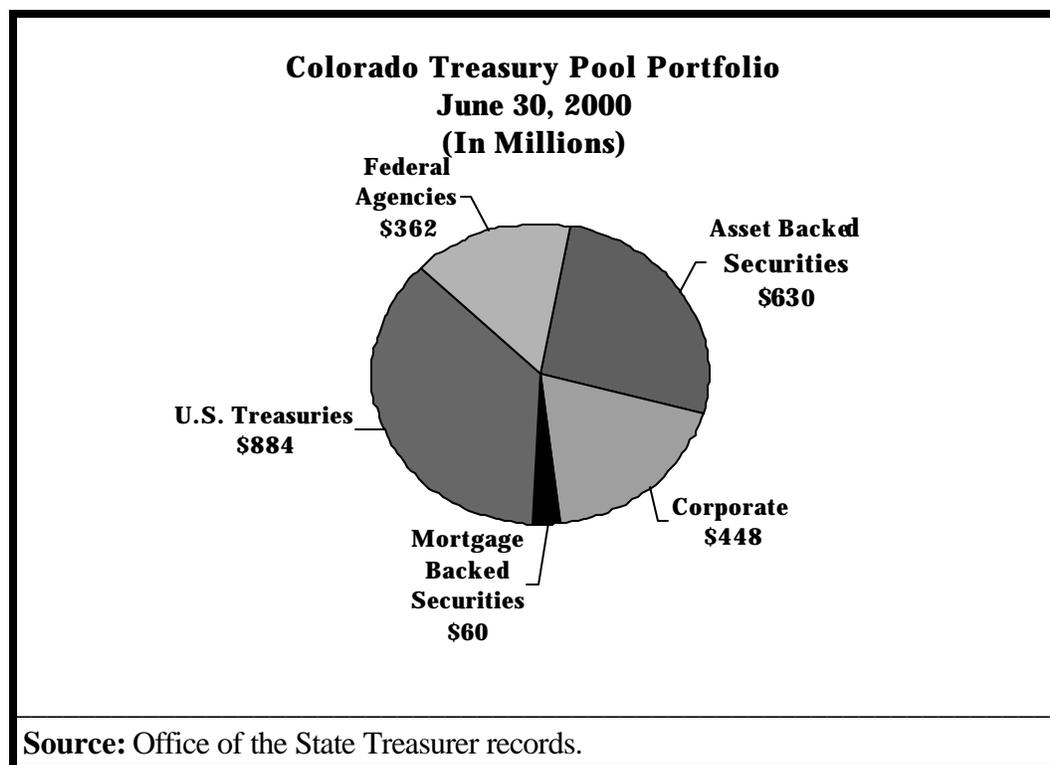
Office of the State Treasurer

Introduction

The Office of the State Treasurer is established by the State Constitution and is responsible for efficiently managing the State's monies. The Treasurer is an elected official who serves a four-year term. The Office manages the State's investments, and implements and monitors the State's cash management procedures. Other duties and responsibilities include:

- Receiving, managing, and disbursing the State's cash.
- Safekeeping the State's securities and certificates of deposit.
- Managing the State's Unclaimed Property Program, the School District Loan Program, and the Elderly Property-Tax Deferral Program.

The State's pooled investments are made up of a variety of securities as shown in the following graph:



Compliance With Colorado Funds Management Act

The Colorado Funds Management Act (the Act), (Section 24-75-901, C.R.S.), was enacted to allow the State to finance temporary cash flow deficits caused by fluctuations in revenue and expenditures. Under the Act, the State Treasurer is authorized to sell Tax and Revenue Anticipation Notes (TRANS). TRANS are short-term notes payable from the future anticipated pledged revenue.

The Office of the State Auditor reviews information relating to tax and revenue anticipation notes and reports this information to the General Assembly as directed by Section 24-75-914, C.R.S. This report section provides information about the July 5, 2000, issuance of \$150 million in General Fund Tax and Revenue Anticipation Notes (hereafter referred to as the Series 2000A Notes) and the October 2, 2000, issuance of \$250 million in General Fund Tax and Revenue Anticipation Notes (hereafter referred to as the Series 2000B notes.)

Terms and Price

Both series of Notes have a maturity date of June 27, 2001, and are not subject to redemption prior to maturity. This date complies with the Act, which requires the maturity date to be at least three days prior to the end of the fiscal year of issue. The following table provides other details of the terms and price.

Details of Series 2000A and 2000B Note Issues	
Issue Amount: 2000A 2000B	\$150,000,000 \$250,000,000
Denomination (Both Series)	\$5,000
Premium on Sale: 2000A 2000B	\$ 875,259 \$1,207,734
Face Interest Rate: 2000A 2000B	4.75% 5.00% 5.00%
Average Interest Cost to the State: 2000A 2000B	4.353% 4.295%
Source: Office of the State Treasurer records.	

Security and Source of Payment

In accordance with the Act, principal and interest on the Series 2000A and 2000B Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2001. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2001 and any pledged revenue, including the following:

- Revenue not yet recorded in the General Fund at the date the Notes were issued.
- Any unexpended Note proceeds.
- Proceeds of internal borrowing from other state funds recorded in the General Fund.

The State Controller will record monies reserved to pay the principal and interest of the Notes in the Series 2000 Note Payment Account (Account). The holders of the Notes are secured by an exclusive first lien on assets in the account. The State Treasurer holds, in custody, the assets in the Series 2000 Note Account.

If the balance in the Account on June 15, 2001, is less than the principal and interest of the Notes due at maturity, the Treasurer must deposit into it all General Fund revenue then available and borrow from other state funds until the balance meets the required level.

The amount due at maturity for Series 2000A is \$157,260,000, consisting of the Note principal of \$150,000,000 and interest of \$7,260,000. The amount due at maturity for Series 2000B is \$259,201,389, consisting of the Note principal of 250,000,000 and interest of \$9,201,389. To ensure the payment of the Series 2000A and 2000B Notes, the Treasurer has agreed to deposit pledged revenue into the Account so that the balance on June 15, 2001, will be no less than the amount to be repaid. The Note agreement also provides remedies for holders of the Notes in the event of default.

Legal Opinion

Kutak Rock LLP, bond counsel, have stated that, in their opinion:

- The State has the power to issue the Notes and carry out the provisions of the Note agreement.
- The Series 2000A and 2000B Notes are legal, binding, secured obligations of the State.

- Interest on the Notes is exempt from taxation by the United States government and by the State of Colorado.

Investments

Both the Colorado Funds Management Act and the Series 2000A and Series 2000B Note agreements allow the Treasurer to invest the funds in the Account in eligible investments until they are needed for Note repayment. Interest amounts earned on the investments are credited back to the Account. The State Treasurer is authorized to invest the funds in a variety of long-term and short-term securities according to Article 36 of Title 24, C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act states that the Treasurer may:

- Invest the proceeds of the Notes in any securities that are legal investments for the fund from which the Notes are payable.
- Deposit the proceeds in any eligible public depository.

Purpose of the Issue and Use of Proceeds

The Notes are being issued to fund the State's anticipated General Fund cash flow shortfalls during the fiscal year ending June 30, 2001. The proceeds of the sale of the Notes were deposited in the State's General Fund. Note proceeds will be used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2001.

Additional Information

The Notes were issued through a competitive sale. A competitive sale involves a bid process in which notes are sold to bidders offering the lowest interest rate.

The Notes issuance is subject to the Internal Revenue Service's (IRS) arbitrage requirements. In general, arbitrage is defined as the difference between the interest earned by investing the Note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, the State is allowed to earn and keep this arbitrage amount. The Department of Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure that the State will not be liable for an arbitrage rebate.

State Expenses

There are expenses incurred by the State that are directly associated with the issuance and redemption of the TRANS. These expenses include:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.
- Travel costs of state employees associated with note issuance and selection of a financial advisor.
- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

The above expenses were approximately \$74,000 for Series 2000A and \$80,000 for Series 2000B.

No recommendation is made in this area.

Section III

Federal Award Findings and Questioned Costs

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing develops financing plans for public health care programs. It spent \$1.91 billion to administer its programs including Medicaid and the Children's Basic Health Plan. The following comments were prepared by the public accounting firm of Baird, Kurtz & Dobson, who performed audit work at the Department of Health Care Policy and Financing. Please refer to page 43 in the Financial Statement Findings section for additional background information.

Obtain Approval for Cost Allocation Plan

Indirect costs, or overhead costs, benefit more than one program. A portion of indirect costs may be recovered by federal dollars based upon an approved cost allocation plan. The Department had not submitted a plan for Fiscal Years 2000 and 2001. Please refer to Recommendation No. 5 in the Financial Statement Findings section for additional details, our recommendation, and the Department's response.

Ensure Costs Are Allowable

Under the federal Medicaid program, certain expenditures are considered allowable costs and thereby qualify for reimbursement by the federal government. Total Medicaid program expenditures, excluding administrative costs, were over \$1.89 billion for Fiscal Year 2000, which represents a federal share of just under \$1 billion. The audit tested a sample of 208 program expenditures and credits with a net value of \$89,987 (federal share \$45,128) for allowability under Medicaid regulations.

The types of errors identified in the sample are similar to those found during the Fiscal Year 1999 audit. The most prevalent problem was that providers' files for the Medicaid program generally lacked Electronic Data Interchange (EDI) agreements. EDI agreements are the providers' attestation that they have appropriate medical records to support electronic claims submitted in batches for payment under Medicaid. The two other areas where errors were again identified—collections from third-party resources and follow-up

on prescription credits—showed some improvement from Fiscal Year 1999. Overall, evaluation of the sample identified 202 program expenditures that did not comply with one or more of these allowable cost criteria for the Medicaid program. These 202 items had a value of \$93,454 (federal share \$46,867). The errors were as follows:

Third-Party Resources: There was one instance in which there was no evidence noted in the file showing efforts to bill a third-party resource, although the beneficiary's third-party resource information was entered into the Medicaid Management Information System (MMIS). Third-party resources should be exhausted prior to paying claims with Medicaid funds. In addition, federal regulations state that where a third-party liability is established after the claim is paid, reimbursement from the third party should be sought (42 CFR sections 433.135 through 433.154). The Department risks being required to refund federal reimbursement dollars if third-party resources are not properly pursued and billed.

Electronic Data Interchange Agreements and Adequate Support for Claims : There were 202 instances in which an Electronic Data Interchange agreement was not provided for review. By not confirming these agreements are in place with providers, the Department does not adequately ensure providers are aware of their obligation to have medical records to support the claims submitted. Payments for claims unsupported by medical records are not allowed under the Medicaid program.

Prescription Credits: There were 20 sample items in which documentation was not present to indicate whether prescriptions were actually picked up by the Medicaid recipient within the prescribed 14-day period. Regulations allow the costs for prescriptions to be billed only if the recipient obtains the prescription within 14 days. Should a recipient not pick up a prescription within that time frame, the provider is required to credit the original cost back to the program. This requirement is stated clearly in the Pharmacy Provider Manual supplied by HCPF.

Effective June 1, 2000, HCPF approved an amendment to the pharmacy provider agreements, requiring the provider to maintain a signature log documenting the signature of the Medicaid recipient and the date the prescription was picked up. These signature logs will greatly assist the Department with post-payment reviews. The Department has not yet developed a process to review these signature logs to ensure the Medicaid program receives credit for prescriptions not claimed within 14 days. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Allowable Costs.)

Recommendation No. 34:

The Department of Health Care Policy and Financing should ensure payments are made only for allowable costs under the Medicaid program by:

- a. Implementing control procedures to ensure Medicare or other third-party resources are exhausted.
- b. Ensuring that Electronic Data Interchange agreements are current for every provider submitting batch transactions before payment is made for those claims.
- c. Monitoring pharmacy providers' compliance with newly adopted requirements to maintain chronological logs with Medicaid recipient signatures and following up as appropriate to ensure credits are received for prescriptions not claimed within 14 days.

Department of Health Care Policy and Financing Response:

- a. Agree. For the claim in question, the system error that allowed that claim to be processed without the proper edit set was identified and fixed April 2000. For Provider Type 1 - hospitals - the system parameter was set to ignore the third-party resource edit. All claims for that time period (October 1999 to March 2000) were pulled during April 2000. Providers were sent the intent to retract notices in order to comply with all regulations. That correction did not identify those claims to be billed to the carrier as pay and chase claims versus cost avoid claims. With the identification of that problem for this claim, a review will be done of claims processed when the edit was turned off for Type 1 Providers, and appropriate carrier billings completed. The review of these claims should be finished by the end of March 2001.
- b. Agree. The Department is working with the fiscal agent to re-enroll all providers (please see response to Recommendation No. 34a for time frames). The EDI agreement is part of the provider application. As providers enroll, the EDI agreements are mandatory and as the provider re-enrollment efforts continue, all EDI agreements will be updated.

- c. Agree. Beginning with Fiscal Year 2001, the Department in association with the Medicaid Fraud Unit will perform random audits to assure compliance with the department's rules regarding the maintaining of chronological logs and the ensuring of appropriate credits for those prescriptions not claimed in 14 days.

Perform Reviews of Controls Over Automated Systems

The Medicaid program is dependent on extensive, complex computer systems and the internal controls over such systems for ensuring the proper payment of Medicaid benefits. Federal regulations (45 CFR 95.621) require state agencies to establish and maintain a program for conducting a biennial risk analysis and security review of automated systems for the Medicaid program. The purpose of these requirements is to ensure that appropriate, cost-effective controls and safeguards are incorporated and operating as intended in Medicaid claims payment systems. HCPF contracts with a nongovernmental service organization that functions as the fiscal agent for the Medicaid program and is responsible for the operation of the Medicaid Management Information System (MMIS).

During the Fiscal Year 1999 audit we found that the Department had not performed and documented the required on-site risk analysis and system security review for MMIS. The Fiscal Year 2000 audit found that this deficiency has not yet been addressed. This is a concern because MMIS processes all claims for payment under the State's Medicaid program; in Fiscal Year 2000 alone this represents over \$1.89 billion in claims payments. HCPF also has not obtained an independent audit of the controls over MMIS or other documentation demonstrating that controls over the system have been verified.

The Fiscal Year 2000 audit did note that in October 1999 the Department received certification from the Health Care Financing Administration. This certification approved a 75 percent federal financial participation rate for the operation of the new MMIS retroactive to December 1, 1998, the implementation date of the current system. However, this certification does not alleviate the Department of its responsibility to perform the required on-site risk analysis and system security review for MMIS.

It is important that the Department meet the requirements related to MMIS to help ensure adequate controls are in place and payments are appropriate. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Special Tests and Provisions (Automated Data Processing)).

Recommendation No. 35:

The Department of Health Care Policy and Financing should ensure adequate controls are in place over automated systems for the Medicaid program by:

- a. Performing and documenting the required analysis under federal regulations for the MMIS and following up on any corrective action deemed necessary as a result of that analysis.
- b. Consider including a requirement that the fiscal agent obtain an independent assessment of controls over the Medicaid Management Information System.

Department of Health Care Policy and Financing Response:

- a. Agree. The Department has followed up on the recommendation from last year and performed a Systems Security Review to ensure that security procedures, contingency plans and emergency preparedness plans are updated and in place. Areas identified are in the process of being addressed. The Department will perform the required risk analysis and formalize the report on both the security review and the risk analysis in Fiscal Year 2001. Although documentation was not provided to the auditor for Fiscal Year 2000, this will be available and provided for the Fiscal Year 2001 audit.
- b. Agree. Having an independent assessment is a valuable suggestion. The fiscal agent has prepared estimates to perform such an assessment. This will become a contract item with re-negotiation to occur this next contract year. Depending on funding this item may or may not be included. This will be resolved during Fiscal Year 2001.

Improve Oversight Over Eligibility

The audit reviewed the Department's procedures for complying with federal requirements for determining the eligibility of the individuals who receive benefits and the providers who receive reimbursements under the Medicaid program. HCPF has established an agreement with the Department of Human Services to oversee the determination of

individuals' eligibility for Medicaid through entities that serve as Single Entry Points (SEPs) for the Medicaid program. These are typically county departments of social services. For providers, HCPF contracts with its fiscal agent, a nongovernmental service provider, to determine providers' eligibility for receiving Medicaid payments. Nonetheless, under federal regulations the Department of Health Care Policy and Financing remains ultimately responsible for the Medicaid program. This means that HCPF must have controls in place to ensure compliance with state and federal regulations for all aspects of the Medicaid program, whether performed directly by the Department, or by another entity through contractual or other formal agreements. As mentioned above, in Fiscal Year 2000 HCPF paid Medicaid benefits to various providers in excess of \$1.89 billion on behalf of individual beneficiaries.

In the Fiscal Year 1999 audit HCPF received an audit comment because errors were found in both individual and provider eligibility; these errors generally related to lack of documentation. The Fiscal Year 2000 audit found that controls had been strengthened over the SEPs and that there were fewer errors in the area of individual eligibility determination. However, in the area of provider eligibility, we again found a significant number of instances in which the documentation of required licenses was lacking.

Individual Eligibility

The audit tested 208 expenditures, and we identified 2 instances of individual eligibility errors with a value of \$1,229 (federal share \$616) described as follows:

- In one instance, a beneficiary's file did not contain information sufficient to determine whether the individual was eligible to receive services under the Medicaid program.
- In another instance, a beneficiary's case file indicated the individual was not eligible, although benefits were paid on behalf of the individual.

According to federal regulations, individuals must be eligible for the Medicaid program in order to receive benefits (42 CFR Part 435, Subparts G and H). By not ensuring that SEPs are adequately and appropriately determining client eligibility, HCPF risks that benefits may be paid on behalf of ineligible individuals. If such payments are made as a result of errors in the eligibility determination process, HCPF would have to repay to the federal government any Medicaid monies previously reimbursed to the State for these individuals.

While HCPF's eligibility payment error rate is below the federal standard of 3 percent for the Medicaid program, the Department should continue to improve controls to ensure that benefits are paid only for eligible individuals and that information maintained in client files adequately documents individuals' eligibility. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Eligibility (Client Eligibility).)

Recommendation No. 36:

The Department of Health Care Policy and Financing should strengthen controls over the eligibility process for individuals under the Medicaid program by:

- a. Working with the Department of Human Services to implement control policies and testing procedures to ensure all Single Entry Points are maintaining current and complete files for Medicaid-eligible beneficiaries.
- b. Establishing control procedures to ensure claims are not paid for an individual who is ineligible for benefits and to ensure individuals no longer meeting eligibility requirements are disenrolled from the Medicaid program.

Department of Health Care Policy and Financing Response:

- a. Agree. The case record at the SEP must contain all the documentation elements to verify proper determination of Medicaid eligibility. When a determination is made that the client is no longer functionally eligible, this must be communicated to the county department of social service and documented in the case record. HCPF will continue to work with the Colorado Department of Human Services to strengthen and monitor the controls on Medicaid eligibility to ensure the case records contain accurate documentation supporting Medicaid eligibility for covered services on an ongoing basis.
- b. Agree. The Department agrees that only individuals eligible for Medicaid should receive benefits. In an effort to increase the accuracy of eligibility determinations, the Eligibility section has increased its training efforts over the last three years to provide semi-annual training on Medicaid eligibility across the State. We have also updated eligibility rules and clarified their application through numerous agency letters to counties.

The Department will continue to train counties in proper determination procedures and will continue our internal quality assurance reviews to assure a very high level of accuracy in the application of eligibility rules in Fiscal Year 2001.

Provider Eligibility

HCPF's fiscal agent is responsible for determining the eligibility of providers to receive reimbursement for services under the Medicaid program. As part of this, the fiscal agent is required to maintain documentation to support that the medical providers are licensed in accordance with federal, state, and local laws and regulations (42 CFR sections 431.107 and 447.10; Section 1902(a)(9) of the Social Security Act).

Out of the sample of 208 Medicaid expenditures tested, the audit found 118 instances of provider eligibility errors related to lack of documentation of required licenses and registrations. In some cases more than one type of error was identified with a particular provider. The total value of payments made to providers in the sample for which one or more errors were identified was \$42,978 (federal share \$21,553). The audit identified the following errors:

- 57 provider files did not contain a signed copy of the provider agreement. According to federal regulations (42 CFR §431.107), there must be an agreement between the state Medicaid agency and each provider furnishing services for which reimbursement is claimed.
- 94 provider files lacked documentation of one or more required licenses as follows:
 - T 63 providers lacked the required license from the Department of Public Health and Environment.
 - T 3 transportation services providers lacked the required state license.
 - T 9 physician services providers lacked the required state license.
 - T 7 dental services providers lacked the required state license.
 - T 2 pharmacy providers lacked the required pharmacy license.
 - T 31 laboratory services lacked the required registrations/waivers.

If payments are made to ineligible providers, the Department would have to refund monies previously reimbursed to the State by the federal government. Therefore, the Department should ensure that the fiscal agent meets requirements related to provider eligibility. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Eligibility (Provider Eligibility).)

Recommendation No. 37:

The Department of Health Care Policy and Financing should improve controls over provider eligibility by:

- a. Requiring the fiscal agent to review all provider files to ensure each file includes a current provider agreement and documentation of applicable provider licenses and registrations.
- b. Revising control procedures to ensure expenditures are made only to eligible providers.

Department of Health Care Policy and Financing Response:

- a. Agree. The Department has several efforts under way according to its 5-year plan to perform a review of all providers by July 1, 2005. The plan has divided the providers into 4 groups:
Group1 - Providers with Post Office Box addresses only.
Group2 - Providers with unknown or incorrect mailing addresses.
Group3 - Providers without a known regulatory oversight agency.
Group4 - Providers without a PUC license or certificate who transport wheelchair and other special needs clients.

Group1 has been completed and research has begun relating to group 2.

The Health Insurance Portability Accountability Act (HIPAA) is defining standards for data to be collected as a part of provider taxonomy. When final rules are published, this process will drive additional efforts to collect and categorize the data. The Department will coordinate and schedule these two efforts so as not to perform the requests for data twice.

- b. Agree. The Department agrees that effective controls need to be in place to ensure only eligible providers are paid. As noted in part "a," the Department will develop re-enrollment procedures on a systematic basis to continually monitor the eligibility of the providers who receive Medicaid funds. The Department will investigate costs associated with developing system interfaces with the Department of Regulatory Agencies by June 1, 2001.
-

Managed Care Programs and Complaint Systems

HCPF has a waiver from the federal government allowing the Department to operate a Managed Care Program (MCP). Under the Managed Care Program, the Department is required to ensure that beneficiaries have adequate access to health care through the MCP. Medicaid pays premiums on behalf of the beneficiaries served to the managed care organizations participating in the MCP.

As part of the audit a sample of 30 managed care organization billing submissions and related agreements and other documentation was selected for testing out of a population of 788 such organizations under the Department's MCP. We found one organization that did not maintain adequate complaint logs showing participant identification numbers and reason codes for the types of complaints received.

Another aspect of the Department's managed care program is the Program of All-Inclusive Care for the Elderly (PACE). The Department did not provide any complaint logs for PACE to us, and as a result, we were unable to verify that such logs were maintained or the adequacy of the logs. Providers under PACE are required to maintain adequate complaint logs under the 2000 PACE Managed Care contracts.

In the Fiscal Year 1999 audit, the Department also received a recommendation regarding the need to improve complaint logs in the managed care program. The Department should take steps to address these issues to ensure the providers and HCPF receive feedback about the services furnished. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Special Tests and Provisions (Managed Care Program).)

Recommendation No. 38:

The Department of Health Care Policy and Financing should ensure all necessary information is maintained regarding complaints under the Medicaid Managed Care Program by:

- a. Continuing to monitor providers in the managed care program and following up on those not meeting requirements for complaint logs.
- b. Verifying that providers under the Program of All-Inclusive Care for the Elderly (PACE) adhere to requirements related to patient complaint logs.

Department of Health Care Policy and Financing Response:

- a. Agree. The Department concurs that monitoring of complaint logs is an important part of monitoring the managed care program. The Department continues to monitor the HMO complaint logs and corrective actions taken by the HMO.

- b. Agree. The PACE Health Plan Manager receives copies of all complaints, including resolutions, from PACE quarterly. The complaints are reviewed by the PACE Health Plan Manager. If upon review the Pace Health Plan Manager identifies additional concerns or issues, or is not satisfied with the resolution of a complaint, appropriate departmental personnel further investigate the issue.

Each Contractor under PACE is required to establish and maintain a timely and organized system(s) for recording, tracking, and resolving participants' complaints and appeals, which shall include the category of the complaint, date received, resolution, name and identification number of the participant, and identity of the providers involved. Though the complaint logs were not made available to the auditor at the time of the audit, the logs will be provided for the auditor's review in the Fiscal Year 2001 audit.

Maintain Adequate Documentation in Case Files

In both the Fiscal Year 1999 and Fiscal Year 2000 audits, we noted during testing that the case files from the Colorado Medicaid Fraud Unit (MFCU) were disorganized and that the chronological logs used to document the progress of the cases were incomplete. In order to learn the disposition of the cases tested, the auditors were required to interview the respective investigator for the case. This lack of documentation results in dependence on Department personnel, which could become a problem if staff turnover occurs or if personnel must be absent for other reasons. HCPF should ensure that adequate documentation exists in the files to enable personnel other than the investigator to reasonably determine the progress and disposition of fraud cases that are under investigation.

In addition, in Fiscal Year 2000 during testing of 30 Program Integrity Unit case files we noted one file was missing a required signature and another file was missing required

documentation based on the Quality Assurance Policy and Procedures. HCPF should ensure all documentation is included in case files in accordance with the established Quality Assurance Policy and Procedures to ensure program integrity. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Special Tests and Provisions (Fraud & Program Integrity).)

Recommendation No. 39:

The Department of Health Care Policy and Financing should improve documentation of fraud and program integrity cases by requiring that case files contain all required supporting documentation and approvals. In addition, documents in fraud cases should be maintained in chronological order from case opening to disposition with a corresponding log of the case history.

Department of Health Care Policy and Financing Response:

Agree. The Medicaid Fraud Control Unit (MFCU) is housed with the Department of Law, not the Department of Health Care Policy and Financing. However, the Department of Health Care Policy and Financing will bring up the concern from the Office of the State Auditor with the MFCU during our next meeting time. We will also propose to MFCU that a requirement for files to be organized and well-documented be added to our Memorandum of Understanding for the period beginning July 1, 2001.

We agree that HCPF file documentation for program integrity cases should also be complete, and it is required in the Quality Assurance Policy. We agree to attempt to improve our internal processes in order to increase our 97 percent compliance to 100 percent during State Fiscal Year 2001.

Auditor Addendum: The Department of Health Care Policy and Financing's response notes that the Medicaid Fraud Control Unit is located at the Department of Law, not within HCPF. However, as mentioned earlier, under federal regulations HCPF is responsible for the administration of the State's Medicaid program. Therefore, HCPF is responsible for ensuring case file information is appropriately maintained by the Medicaid Fraud Control Unit.

Review Regulatory Requirements for Cost Audits of Long-Term Care Facilities

The Department of Health Care Policy and Financing is responsible for establishing the rates for inpatient care used to reimburse long-term care facilities in the Medicaid program. During Fiscal Year 2000, there were 198 long-term care facilities in the State that participated in the Medicaid program. These facilities received approximately \$360 million in payments in Fiscal Year 2000 out of total Medicaid benefit payments of \$1.89 billion. Under state regulations, HCPF is required to reimburse the facilities for the reasonable costs of operating an efficiently-run facility within the parameters and maximum rates described in the regulations.

Each year facilities are required to submit cost reports and related information to HCPF. The Department is responsible for reviewing this information and determining the allowable average daily cost, or per diem rate, for each facility under Medicaid regulations. Per diem rates are established for each facility annually. Under state statutes the Medical Services Board is responsible for establishing all state regulations for the Medicaid program, including those that govern rate-setting for the long-term care facilities.

The Department contracts with an accounting firm to complete the audits of long-term care facility costs. The firm reviews information from each facility and recommends to HCPF the rate that should be used for reimbursement for the applicable period. The Department is responsible for reviewing the firm's recommendations, issuing approvals of rate changes as appropriate, and implementing the rate changes.

State regulations allow the Department to conduct cost audits in one of three ways: by performing a rate calculation, desk review, or an on-site field audit at the facility.

The audit comment that follows was prepared by our staff during the Fiscal Year 2000 financial and compliance audit of the Department of Health Care Policy and Financing.

Regulatory Requirements and Types of Cost Audits

We found that the Department is not conducting cost audits of long-term care facilities on a basis that is consistent with state regulatory requirements in two respects. First, regulations require that a field audit should be conducted on each facility every third year. Out of our sample of 23 facilities, we found that 6 facilities should have received a field audit, according to the requirement in the regulations. Instead, on the basis of a risk

assessment performed by the contractor, the Department had approved these long-term care facilities to receive either a rate calculation or a desk review.

Second, if the facility's reported costs exceed the maximum per diem rate established under regulations by \$5 or more, regulations require that a rate calculation be used to satisfy the audit requirement. Staff state that regulations provide for the use of a rate calculation in these situations because reimbursement rates are capped at the maximum allowable rate, and thus any reported costs above that rate cannot be reimbursed. However, we found that HCPF requires the contractor to perform a rate calculation in cases where the reported costs exceed the maximum per diem by only \$2 or more. In other words, the Department requires a rate calculation to be performed at a lower threshold than that provided in state regulations.

The Department should evaluate current practices for determining the type of cost audits to be performed at facilities and then take appropriate action to ensure regulatory requirements and actual practices are aligned. (CFDA Nos. 93.777, 93.778—Medicaid Cluster—Special Tests and Provisions (Inpatient Hospital and Long-Term Care Facility Audits).)

Recommendation No. 40:

The Department of Health Care Policy and Financing should review regulations for determining the type of cost audits to be performed at long-term care facilities and current practices by:

- a. Evaluating the risk assessment methodology employed by the contractor as the basis for recommending the type of cost audits to be performed at long-term care facilities.
- b. Assessing the appropriateness of using the \$2 instead of the \$5 threshold as the basis for performing a rate recalculation for a facility.
- c. Proposing changes in existing regulations as needed.

Department of Health Care Policy and Financing Response:

Agree. The Department agrees with the above recommendations. (This response concerns the rate-setting rules and practices for Colorado nursing facilities, as

distinguished from other types of long-term care facilities such as alternative care facilities (ACFs) and adult foster care (AFC) homes.) In fact, this winter the Department intends to ask the Medical Services Board to approve changes to pertinent regulatory language, effective May 1, 2001. Those changes, if approved, will (1) give the Department the discretion to choose among the three methods of Medicaid cost audits, "based on the consideration of appropriate risk-analysis factors," (2) eliminate the \$5 dollar threshold (or any other dollar amount) as a basis for performing a rate calculation, and (3) eliminate the requirement that a nursing facility receive an on-site field audit at least once every three years. In addition, the Department intends to work closely with its contract auditor in establishing and applying suitable risk-analysis criteria for determining the most appropriate audit method for a particular nursing facility. The risk-analysis criteria will be finalized by July 1, 2001.

Oversight of the Children's Basic Health Plan

The Children's Basic Health Plan (CBHP) provides subsidized health insurance for children in low-income families not eligible for Medicaid. CBHP serves as the State's program under the federal Children's Health Insurance Program (CHIP), which was passed by Congress in August 1997. Under CHIP, almost \$40 billion in federal funds was made available over a 10-year period to states with approved plans. Colorado expended approximately \$24.3 million in state and federal funds for CBHP in Fiscal Year 2000. The federal government reimburses about 65 percent of CBHP expenditures that qualify under CHIP laws and regulations.

As of April 30, 2000, Colorado had enrolled 24,410 children in the Children's Basic Health Plan out of an estimated 69,100 eligible in the State. CBHP is available to children in families not qualifying for Medicaid at or below 185 percent of the federal poverty level. Children must be under 19 years of age.

State statutes also establish the CBHP Policy Board (Board), which sets policy and adopts rules for CBHP. The Department of Health Care Policy and Financing (HCPF) administers the program and, as required by statute, contracts for the marketing, outreach, eligibility determination, and enrollment functions of CBHP. Currently the Department contracts with Child Health Advocates (CHA) to perform these functions. CBHP is marketed under the name "Child Health Plan Plus," or "CHP+."

During Fiscal Year 2000 the Office of the State Auditor conducted a performance audit of the Children's Basic Health Plan. The audit comments below were contained in the *Children's Basic Health Plan Performance Audit*, Report No. 1225A, dated July 2000.

Reduce Administrative Costs for CBHP

The organizational structure for the Children's Basic Health Plan involves numerous entities and contractual relationships. We found that the complexity of the administrative structure, combined with the relatively small number of children served and the costs of starting an entirely new program, has contributed to significant administrative costs. Additionally, the State elected to develop a separate administrative structure for CBHP than for the existing Medicaid program. For Fiscal Year 2000, administrative costs for CBHP are expected to run almost 37 percent of the cost of health care services provided to children, or almost 27 percent of total program costs (health care services plus administrative costs). In other words, out of each dollar spent on CBHP, about 27 cents is spent on administration.

On the basis of reports provided by the Department to the federal Health Care Financing Administration (HCFA), since the start of operations in April 1998 through March 2000 CBHP administrative costs averaged about 23 percent of total program costs (i.e., health care services plus administrative costs). The program's administrative costs exceed the limit established by the federal government for the purposes of receiving federal reimbursement for program administration. The limit for allowable administrative costs is based on these costs not exceeding 10 percent of total program costs. To help with start-up costs, HCFA temporarily allowed states to draw federal funds for administration in excess of the limit, with the understanding that ultimately any excess draws would need to be repaid. The Department reports that as of March 31, 2000, the State owed about \$2.9 million to HCFA due to draws above the federal limit for administrative costs.

The Department needs to continue to explore options for reducing administrative costs. The Department identified several options in its Fiscal Year 2001 budget request including changing CBHP to a Medicaid-expansion program, changing CBHP to a combined stand-alone and Medicaid-expansion program, privatizing more CBHP functions, or performing more administrative functions within the Department to reduce redundancy. Another alternative would be to create a stand-alone program that uses the Medicaid administrative structure to the greatest degree possible. This option could allow the State to take advantage of the existing Medicaid infrastructure without creating another entitlement program. (CFDA No. 93.767–State Children's Health Insurance Program–Earmarking.)

Recommendation No. 41:

The Children's Basic Health Plan Policy Board and the Department of Health Care Policy and Financing should identify options for reducing administrative layers and costs for the Children's Basic Health Plan, including options for alternative structures and delivery systems. The Board and the Department should establish a time line for completing this review and submitting recommended statutory changes to the General Assembly on ways to achieve these goals.

Children's Basic Health Plan Policy Board Response:

Agree. The Board agrees that administrative costs are a concern. The Board will review the report and respond to the Legislative Audit Committee by no later than January 1, 2001.

Department of Health Care Policy and Financing Response:

Agree. The Department has continued to identify options for reducing administrative costs. The non-HMO network has been maintained by the Department due to its overall cost-effectiveness to date (in comparison to other options). However, given the advent of new factors that will affect the volume of enrollment in the non-HMO network (HMO service area expansions), and recent federal statements of policy regarding the availability of matching funds, the Department may need to implement another solution for statewide benefit delivery. A major effort has been under way to identify alternatives to the non-HMO network, and proposals will be made to the Legislature this Fiscal Year 2001 in this area. The Department will also evaluate the administrative structure prior to the legislative session and prepare recommended statutory changes by January 1, 2001.

Clarify Requirements Related to Eligibility

Our audit identified some changes that need to be made to the current eligibility rule for CBHP to ensure that documentation requirements for eligibility determination are consistent and appropriate.

- *Social Security Numbers.* Under the CBHP eligibility rule, a child's Social Security Number is required in order for the child to be eligible for and enrolled in the program. However, federal guidance for CHIP states that Social Security Numbers should not be required as a condition of eligibility for state programs.

Department staff state this requirement was made because federal law requires CHIP programs to screen for Medicaid, which does require a Social Security Number, and because federal guidelines also emphasize the need to streamline information requirements among programs. However, the CBHP rule is in conflict with federal guidance, which explicitly prohibits the requirement of a Social Security Number for CHIP enrollment. Federal guidelines contain recommended wording that can be used on applications to make families aware that provision of a Social Security Number for participation in a CHIP program is not required.

- *Alien Resident Identification Number.* If the child is not a U.S. citizen, the CBHP eligibility rule requires that an alien resident identification number be provided. This is consistent with federal guidelines requiring documentation of immigration status. However, according to Child Health Advocates staff, self-declarations are accepted for alien registration numbers and date of entry into the country. CHA's procedures are not consistent with federal guidance or with the CBHP rule requiring documentation of immigration status.
- *Conflicting requirements for income.* The eligibility rule for CBHP states that income has to be verified for income earned "within 30 days of the date of application" (HCPF-CBHP Sec. 130.1.B, C.C.R.). However, in the section regarding the calculation of gross family income for determining eligibility, the rule states that all income received by the family "in the calendar month prior to the date of application" shall be counted (HCPF-CBHP Sec. 150.3, C.C.R.).

These two time periods may not necessarily be the same. Not only is this administratively complex, but it is counter to the main purpose of verifying income: to ensure eligibility determination is based on information that has been substantiated.

These issues should be addressed to ensure that CBHP is in compliance with all documentation requirements and that requirements are consistent. (CFDA No. 93.767–State Children's Health Insurance Program–Eligibility.)

Recommendation No. 42:

The Children's Basic Health Plan Policy Board should revise the Children's Basic Health Plan eligibility rule to:

- a. Reflect federal guidance stating that Social Security Numbers are not to be required as a condition of eligibility for children that apply for the program.
- b. Require verification of income for the same time period used to calculate gross family income for the purpose of eligibility determination.

Children's Basic Health Plan Policy Board Response:

Agree. The Board will review the recommendations in the report and respond to the Legislative Audit committee by no later than September 30, 2000.

Recommendation No. 43:

The Department of Health Care Policy and Financing should ensure enforcement of state and federal requirements that applicants for Children's Basic Health Plan provide documentation of alien registration numbers.

Department of Health Care Policy and Financing Response:

Partially agree. The Department believes that federal guidance surrounding verification of citizenship or national status and of immigration status is conflicting. The Personal Responsibility and Work Opportunity Act of 1996 requires that separate CHIP programs verify citizenship or national status and immigration status. However, a letter received by HCFA regarding new guidance relating to the Immigration and Naturalization Service (INS) states that "Section 1902(a)(7) of the Social Security Act requires States to safeguard information regarding applicants for and recipients of Medicaid benefits and prohibits disclosure of that information to an outside entity unless it is directly connected to the administration of the State plan. We have determined that the INS and State Department public charge determinations would not be connected to the administration of the State plan, unless such determinations will directly assist the State in recovering outstanding debts from an alien (most commonly involving overpayments or fraud).

States are encouraged to adopt similar restrictions under separate CHIP programs." While this letter directly relates to the issue of "public charge," it does specify that disclosure of information to the INS or Department of State is prohibited. It is the Department's understanding that, under the Systematic Alien Verification of Entitlement system (SAVE) used by Medicaid to obtain verification without requiring personal documentation, information is sent to a clearinghouse for verification of alien status. If the information is verifiable, a positive indication is returned to the program requesting the information. If it is not verifiable, the information is turned over to the INS for investigation. If the letter is correct, the existing use of the SAVE system is prohibited by HCFA. However, the Department shall continue to investigate other alternatives of verification. Implementation date: Contingent upon clarification from HCFA.

Prioritize the Accuracy of Payments to Providers

We reviewed the Department's systems for paying HMOs and physicians serving children as primary care physicians (PCPs) under the CBHP Network. We found that HMO payments are not routinely adjusted for retroactive changes to enrollment records, and the reconciliation performed for retroactive changes related to physician payments needs improvement. For example, CHA may learn that a child has been enrolled in the Medicaid program for several months. This will result in a retroactive adjustment to the CBHP enrollment records for those months, and it should also result in a negative adjustment to the next payment to the appropriate provider. However, adequate controls are not in place to ensure retroactive adjustments to enrollment records are identified and necessary adjustments to payments are made.

Overpayments to providers are likely to result from the failure to make retroactive adjustments. During April and May 2000, CHA staff made 61 retroactive disenrollment adjustments that should have resulted in almost \$14,000 in reductions to capitation payments. However, staff reported that information regarding these retroactive adjustments was not relayed to network administration staff at CHA. The network administration staff calculate the amount of capitation payments for HMOs and PCPs and any adjustments to these payments. In another instance an error in enrollment records identified by CHA staff that should have resulted in reduction of about \$1,500 in capitation payments due to an incorrect birth date for a child was not relayed to network administration staff.

In addition to these communication problems within CHA, we found that there are not adequate procedures in place generally to ensure that retroactive enrollment adjustments

are reflected in future payments to providers. For Fiscal Year 2000 the responsibility for identifying these retroactive enrollment adjustments and correcting future payments is as follows:

- C **HMO capitation payments.** The Department is responsible for using information from CHA to identify discrepancies between projected and actual enrollments and making the required adjustments to future capitation payments. However, the Department does not have procedures in place to compare the projected enrollments, used as the basis for monthly payments, with actual enrollments, or to otherwise identify retroactive adjustments that should affect future payments.

CHA staff reported that in February 2000 they provided the Department with an estimate indicating about \$80,300 was overpaid in capitation payments to HMOs over a three-month period early in Fiscal Year 2000. At the conclusion of our audit four months later Department staff indicated they had not ascertained the accuracy of the information or made any necessary adjustments related to this information.

- C **CBHP Network.** CHA network administration staff complete a reconciliation between projected and actual enrollments for the CBHP Network providers; however, the reconciliation is performed quarterly, and as a result, the “look-back” period is only from 30 to 90 days. This means that CHA personnel are unlikely to identify retroactive enrollment adjustments made outside of the 30- to 90-day window and to adjust future payments accordingly.

We believe a more adequate look-back period is at least 120 days. We identified enrollment errors related to CBHP children simultaneously enrolled in Medicaid that were as much as 12 months old (simultaneous enrollment is discussed in the next section of this chapter).

Further, adjustments to capitation payments must be made within a reasonable period of time. The Department’s contracts with HMOs and CBHP Network providers do not permit HCPF to recover for adjustments that are more than six months past. Therefore, in some instances it may be too late for the Department to recover amounts related to retroactive disenrollments.

These retroactive adjustments need to be corrected not only because provider payments should be accurate but, also because the State receives matching funds from the federal government based on these payments. If provider payments are overstated for CBHP, the

Department is also drawing more federal funds than is appropriate under the CHIP program. The Department should take immediate steps to improve controls in this area to ensure funds are spent appropriately. (CFDA No. 93.767–State Children’s Health Insurance Program–Allowable Costs/Cost Principles.)

Recommendation No. 44:

The Department of Health Care Policy and Financing should ensure capitation payments for the Children’s Basic Health Plan are accurate by:

- a. Performing monthly reconciliations for provider payments that compare enrollment records used as the basis of payment with post-payment enrollment records for the previous 120 days. Changes identified should be reflected in future payments to providers.
- b. Requiring appropriate communication among staff to ensure all adjustments to enrollment records are relayed to staff calculating capitation payments.

Department of Health Care Policy and Financing Response:

- a. Agree. Establishment of requirements and procedures to ensure the accurate payment of providers was the Department’s top delivery system-related priority during contract renewal negotiations with the contractor during February and March of this year. In the Fiscal Year 2001 contract, the Department has specified its reconciliation expectations in detail. The Department will implement a *monthly* provider payment reconciliation procedure that will account and adjust for *all* retroactive disenrollments. Implementation date: August 15, 2000.
- b. Agree. The Department has already taken the following actions to address this problem. These are:

Implementation of a series of monthly enrollment reports that provide a definitive statement of HMO enrollment for the purpose of payment and reconciliation. These reports are symmetrically represented in the Department’s contracts with both the contractor and participating HMOs.

Implementation of information system changes at the contractor that will automate the reconciliation of HMO capitation payment. This will reduce opportunity for errors and omissions due to human oversight and miscommunication within the contractor.

Creation of a monthly payment summary report that reflects *all* adjustments for retroactive disenrollments. The amount of capitation adjusted due to retroactive disenrollments will be documented monthly on this summary report, and distributed to both the Department and HMOs. Implementation date: August 1, 2000.

Identify and Correct Duplicate Enrollments in CBHP and the Medicaid Program

CBHP children are sometimes simultaneously enrolled in the Medicaid program (“dual-enrolled”). However, instances of dual enrollment can occur without necessarily being detected by either program. This can occur because eligibility and enrollment for CBHP and Medicaid are tracked through two separate systems. Currently there is no routine exchange of information between the CBHP and Medicaid databases to systematically identify and correct instances of dual enrollment between these programs.

As part of our audit a data match was performed between Medicaid and CBHP enrollment lists for children enrolled in CBHP for part or all of the period from May 1999 through April 2000. Out of 15,691 children enrolled in CBHP during some portion of that year, there were 1,830 children (11.7 percent) enrolled in Medicaid at the same time for some part of the year. Of these dual enrollments, 423 children had been dual-enrolled between 4 and 12 months. These numbers are likely understated because records for 7,370 additional CBHP children enrolled during part or all of this 12-month period could not be matched against the Medicaid system due to data inconsistencies.

Double payment of health care coverage is a poor use of funds, and additionally, these kinds of payments violate federal regulations on two counts:

- C Federal regulations prohibit charging the same expenditure to two different grant programs. In this case the federal CHIP and Medicaid programs are both being charged for the same child for health services for the same period of time.

- C Federal regulations prohibit enrolling a child in the state CHIP program if the child is eligible for Medicaid. Therefore, any corrections in payments must be made in CBHP rather than in the Medicaid program.

Assuming that children are in the pre-enrollment stage of CBHP for about two months, we estimated that approximately \$242,000 in excess CBHP capitation payments were made for dual-enrolled children in the period tested. This estimate is likely to be low because it does not include payments made for specialized services under the CBHP Network. In addition, it does not include any estimate for the 7,370 CBHP children for whom the data match could not be run because of data problems.

In some instances CHA may have made adjustments that corrected some of these overpayments; however, weaknesses in controls over provider payments, discussed in the previous section, suggest that although enrollment records may have been corrected, provider payments may not have been adjusted. In any case, as well as improving controls over provider payments, the Department needs to routinely match information between various systems to ensure instances of dual enrollment are identified and corrected in a timely manner. The fact that some children were dual-enrolled for as much as a year clearly indicates a lack of procedures to ensure dual enrollments are identified and payments corrected. (CFDA No. 93.767–State Children’s Health Insurance Program–Allowable Costs/Cost Principles; Eligibility.)

Recommendation No. 45:

The Department of Health Care Policy and Financing should work with the Department of Human Services to identify on a monthly basis instances in which children are simultaneously enrolled in the Children’s Basic Health Plan and in the Medicaid program. Erroneous enrollment records and provider payments should be corrected in a timely manner.

Department of Health Care Policy and Financing Response:

Agree. The Department appreciates the work that the Office of the State Auditor has done in this area. The Department will continue to work with the Department of Human Services to attempt to resolve these cases in the shortest amount of time possible.

The statutory design of the Children’s Basic Health Plan program reflects a model common to commercially insured groups (i.e., prospective health plan enrollment and 12-months’ continuous eligibility). However, given the recent statutory change that explicitly allows retroactive CBHP eligibility and the fact that Medicaid eligibility is

mutually exclusive to CBHP eligibility, the Department may be compelled to implement the complex enrollment status and payment reconciliation procedures that were formerly unique to the Medicaid managed care program. This may have an impact on HMO participation and, potentially, rates.

Reconciliation of Fiscal Year 2000 CBHP files identified as having overlapping Medicaid eligibility spans and payments to participating HMOs and providers will be a very labor-intensive effort that will require coordinated work within five (5) entities: the Department, the contractor, Anthem, Horizon Behavioral Services, and Consultec (the Medicaid fiscal agent). Failure of these entities to coordinate retroactive edits of eligibility and enrollment status and process CBHP-to-Medicaid payment reconciliations accurately (most of which will need to be completed manually) will have a *significant adverse impact* on HMOs and providers participating in both programs.

In addition to the operational issues identified above, CBHP-to-Medicaid payment reconciliation for participating HMOs will *not* be possible unless there is a change to Medicaid HMO enrollment rules. Unlike CBHP, Medicaid HMO enrollment rules are very complex and prescriptive. A CBHP applicant's selection of an HMO must be deemed in the rules as an acceptable choice for the purpose of Medicaid enrollment. Failure to implement such a change to the Medicaid enrollment rules will: (A) prohibit the Department from maintaining a child's enrollment in his or her original CBHP plan, (B) result in a significant financial loss to the HMO, and (C) potentially impede continuity of care.

Implementation date: September 15, 2000.

Improve Premium Administration

The Department's administrative contractor for CBHP, Child Health Advocates, is responsible for charging and collecting monthly family premiums and maintaining, reconciling, and transferring premium information to the State. As of April 2000, CHA reports indicate about 9,100 families, or 70 percent of the almost 13,000 families enrolled in CBHP, are charged premiums, and the State had recorded fiscal year-to-date premium revenues of a little over \$1.3 million. CHA reported about \$457,200 was outstanding as premiums due from families.

Problems with premium accounts include:

- Because of inaccurate premium records maintained by the prior program administrator for CBHP, the Department allowed CHA to “archive” all amounts due from families as of February 28, 1999. In other words, families were not specifically requested to pay these amounts due to the program. The archived amount represented almost \$292,600; to date, HCPF reports that about \$67,500 of the amount remains outstanding.
- In the fall of 1999, the Department asked CHA to reconcile each policyholder’s account. CHA staff subsequently performed a detailed review of individual premium accounts during which adjustments were made to over 3,300 families’ accounts, or approximately 38 percent of premium-paying families at that time. In some cases staff did not detail the basis for these changes. Further, for some accounts, staff deleted premium charges from records altogether.

In other words, CHA staff had the ability to delete activity from families’ accounts, and the information system did not maintain evidence of the original entries or the dollar amounts deleted. CHA staff also reported that due to the volume of adjustments, not all adjustments were reviewed by a supervisor. Because of the risk of errors and irregularities, write-offs and deletions are a highly sensitive area that should have been tightly controlled, especially in view of system deficiencies.

- We found that a basic reconciliation between individual premium account balances and total premiums due had not been done. This reconciliation ensures that all premiums charged, adjustments made, and payments received are posted to families’ individual accounts. CHA staff report that they perform a “reasonability check” on the overall balance, and they provided us with a spreadsheet identifying differences between the calculated premium receivable balance and the balance generated by the information system. These differences ranged from about \$570 to over \$37,600 from month to month over the past ten months. CHA staff reported they were unable to determine the reasons for these differences and make corrections to individual accounts that might have been needed.
- We also identified a lack of adequate segregation of duties. One staff person makes the bank deposit, enters adjustments to individual accounts, and performs the monthly bank reconciliation. This combination of duties means that funds could be misappropriated and the action subsequently concealed. CHA staff indicated that beginning in July 2000 they will utilize a bank lock-box for premium payments, significantly lessening the number of cash receipts to which CHA staff have access. Despite this improvement, adequate segregation of duties should be maintained at CHA.

Problems With the Premium Collection System Affect Individual Family Accounts

We reviewed a sample of 67 families' premium accounts. We identified problems in 14 accounts (about 21 percent):

- C *Premiums not charged appropriately.* In three accounts families were not charged premiums for a month when they should have been. These same families were charged a premium for a month in which they should not have been.
- *Premiums not charged in a timely manner.* In March 2000, premiums for 11 families' accounts were charged for months as far back as October 1999.

Charging for premiums should be a relatively straightforward process. The number of errors in the sample indicates a lack of adequate systems and controls to ensure ongoing accuracy of accounts.

In addition to the problems noted with premium tracking and collections, inadequacies of the present information system used by CHA likely contributed to some concerns identified in the audit. We noted that the system is not able to perform monthly "cutoffs"; as a result, adjustments to prior accounting periods can and are being made on a continual basis. We also found that the detailed premium receivables report generated from the system showed individual account balances not in agreement with balances in the individual account records within the system.

Regardless of the source of the problems found in the audit, all must be addressed. Under the cost sharing rule for CBHP scheduled to go into effect on August 1, 2000, families will be disenrolled from the Children's Basic Health Plan based on nonpayment of premiums. Staff indicate past due amounts as of July 31, 2000, will not be used as a basis for disenrollment. However, it is imperative that families' account balances are accurate and reliable under the new rule; otherwise, the State risks disenrolling families on the basis of erroneous information. (CFDA No. 93.767–State Children's Health Insurance Program–Program Income; Reporting.)

Recommendation No. 46:

The Department of Health Care Policy and Financing should ensure that the contractor for the Children's Basic Health Plan has adequate controls over premium administration by stating

expectations clearly in the contract and monitoring compliance. Controls over premium administration should include:

- a. Documenting staff responsibilities for all aspects of premium administration, including supervisory review and limitations on authority.
- b. Maintaining adequate supporting documentation for all adjustments made to families' accounts. Such support should include at a minimum explanations for the adjustment, date of the adjustment, individual entering the adjustment, and evidence of supervisory review and approval.
- c. Completing a monthly reconciliation between individual family account balances and the total premium accounts receivable balance. The sources of discrepancies should be identified and resolved, including appropriate adjustments to individual family accounts.
- d. Establishing appropriate segregation of duties over cash receipts.

Department of Health Care Policy and Financing Response:

Agree. The Department is requiring the contractor to correct all of the identified deficiencies, as part of the Fiscal Year 2000 contract closeout. No final payment for the Fiscal Year 2000 contract will be made until full resolution is documented by the contractor and accepted by the Department. Premium information system modifications have been made and will be implemented concurrent with the implementation of the new premium compliance (cost sharing) rule. Segregation of duties over cash receipts has been implemented. Payment for Fiscal Year 2001 contract year will be made only for accurate, timely and procedurally acceptable premium administration performance.

Implementation date: part "a," June 30, 2000; part "b," June 20, 2000; part "c," August 1, 2000, and ongoing; and part "d," June 20, 2000.

Recommendation No. 47:

The Department of Health Care Policy and Financing should ensure that the new information system for the Children's Basic Health Plan premium administration is adequate to meet program requirements and addresses problems with the present system. This includes, but is not limited to, ensuring that:

- a. Transactions entered in the system cannot be subsequently altered or deleted.
- b. Monthly and year-end cutoffs can be performed for accounting and reporting purposes.
- c. Reports generated by the system produce information consistent with underlying data in the system.

Department of Health Care Policy and Financing Response:

Agree. Premium information system modifications that were under way at the time of the audit, which are designed to support fully accountable premium administration operations (and that will also resolve the audit's information systems issues in a prospective sense), will be completed and installed by August 1, 2000, concurrent with the implementation of the new premium compliance rule. As of mid-July, testing by the Department of the developed system components has been fully satisfactory.

The Department assures that all components of the corrective action process noted above are fully and effectively implemented and maintained, and the Department will pay only for acceptable premium administration performance.

Ensure Federal Requirements for CHIP Are Met

Under the federal Single Audit Act, the Department is responsible for compliance with requirements for the federal Children's Health Insurance Program, or CHIP. This means that HCPF must have adequate measures to ensure that CHA and other contractors meet these requirements. This is particularly important in the case of CHA, since it is responsible for critical functions of the Children's Basic Health Plan such as eligibility determination. Out of Fiscal Year 2000 year-to-date expenditures of \$18.5 million for CBHP as of April 30, 2000, we estimated that CHA directly or indirectly controlled the expenditure of \$18.08 million (about 98 percent).

One way for the Department to determine CHA's compliance with federal requirements would be for HCPF to classify CHA as a subrecipient for federal award reporting purposes. Classifying CHA in such a manner would require it to have an annual audit under the Single Audit Act. This type of audit must determine if an entity has adequate controls in place to ensure federal funds received are expended in accordance with applicable federal laws and

requirements. By requiring such an audit, the Department would receive an independent assessment of CHA's controls and compliance relative to federal requirements under CHIP.

Another way for the Department to determine if CHA is meeting federal requirements is for HCPF to perform on-site monitoring of CHA operations. Colorado state agencies operating federal programs of comparable size to CHIP typically have established some means of on-site monitoring of subrecipients, in addition to requiring the annual audit under the Single Audit Act. In any case, the Department must implement measures to ensure funds are spent appropriately. (CFDA No. 93.767–State Children's Health Insurance Program–Subrecipient Monitoring.)

Recommendation No. 48:

The Department of Health Care Policy and Financing should develop and implement a mechanism to ensure the administrative contractor for the Children's Basic Health Plan complies with federal requirements.

Department of Health Care Policy and Financing Response:

Agree. The Department, as part of the Fiscal Year 2000 contract closeout, is requiring the contractor to agree in writing to comply with federal Single Audit procedures, beginning with an audit of the Fiscal Year 2000 contract year. Final payment to the contractor for Fiscal Year 2000 will not be made until this agreement is provided to the Department. The Department is also reviewing its staffing and organizational priorities to determine if modifications to its contract management procedures (including on-site monitoring procedures) are needed and feasible.

Address Processing Delays Between CBHP and Medicaid

Lack of adequate communication between CBHP and Medicaid eligibility systems can cause processing delays for applicants referred to the other program. In mid-February 2000, CHA began to formally track the length of time it takes to receive information back on applicants referred to the county departments of social services. From mid-February to mid-March 2000, Child Health Advocates sent the counties applications for 536 children who appeared

Medicaid-eligible. By late April, CHA had received dispositions from the counties for only 144 of the children, or about 27 percent of the total. For the remaining 392 children (73 percent), we tested a sample of 27 applicants and were only able to determine that 15 of these had been enrolled in Medicaid.

Overall, for the first ten months of Fiscal Year 2000, CHA reports that 5,353 applicants were referred to the counties, or about 14 percent of applicants. As of the end of April 2000, CHA had received dispositions on 1,252 children. Staff report there can be substantial delays in hearing back from the counties, and in some cases the disposition is never received.

Feedback from the counties is important because CHA needs to follow up with families concerning children determined ineligible for Medicaid. These are likely to be children who could be enrolled in CBHP. Out of the 1,252 applicants for whom CHA had received information back from the counties, 395 children (32 percent) had been denied Medicaid. This suggests that a substantial number of applicants referred to the counties may ultimately end up being eligible for CBHP.

There are several ways in which the Department could address these delays:

- T Place Medicaid eligibility technicians at Child Health Advocates. This is the most straightforward solution from the viewpoint of processing these potentially Medicaid-eligible children in the quickest manner. This would require a change in the state law requiring county departments of social services to determine Medicaid eligibility. However, discussions are already under way to change this law in order for the proposed Colorado Benefits Management System to be effective as a single entry point system.
- T Arrange in larger counties for Medicaid eligibility technicians to spend some portion of time on a weekly basis at one of the satellite eligibility determination (SED) sites for CBHP. This would require that access to the Medicaid eligibility system be made available at these sites. This type of arrangement is currently in place at one of the SED sites in Denver.
- T Establish specific time frames for counties to report on the status of applicants to CBHP. In cases where a disposition has not occurred, require an explanation of the nature of the delay. This would require the least change in the current process and probably be the least effective in reducing time frames.

Additionally, CHA reports that applications originating with the counties are not necessarily forwarded in a timely manner, although CHA does not formally track these delays. During the first ten months of Fiscal Year 2000, almost 7,000 applicants, or nearly 18 percent, came

through county departments of social services. To expedite these applications, SED sites could be required to pick up applications from the counties on a weekly basis.

The Department should ensure that the exchange of applications and eligibility information between CBHP and the Medicaid program occurs in a timely manner. This will reduce excessive delays in processing time that could discourage families from participating in the programs and also could cause families to delay needed medical care for their children. (CFDA No. 93.767–State Children’s Health Insurance Program–Eligibility.)

Recommendation No. 49:

The Department of Health Care Policy and Financing should ensure applications referred between the Children’s Basic Health Plan and Medicaid program are processed timely. Options include:

- C Locating Medicaid eligibility technicians at eligibility sites for the Children’s Basic Health Plan.
- C Requiring satellite eligibility determination sites for the Children’s Basic Health Plan to collect referred applications from the county departments of social services on a regular basis.
- C Establishing specific time frames for counties to report on the status of applicants to Children’s Basic Health Plan and on the nature of any delays.

Department of Health Care Policy and Financing Response:

Agree. The Department agrees that a system that allows more timely determination of Medicaid eligibility would benefit applicants to both Medicaid and CBHP. The Medicaid eligibility system is devolved to the counties. Placing Medicaid eligibility technicians at Child Health Advocates would require statutory change. Placing Medicaid eligibility technicians at SED sites has received limited support from the counties (other than Denver) because of volume issues. To date, counties have not found this recommendation to be cost-effective. We will continue to meet with counties to discuss the possibility of this option. The Department has been working with the counties and plans to issue an agency letter to the county departments of social services by September 30, 2000, that will specifically address referral of applications between CBHP and Medicaid, as well as other communications and

procedural issues. The Department will continue to stress the need for timely referrals in future meetings with the counties.

CBHP Network Claims Audit

As part of our audit of the Children's Basic Health Plan the Office of the State Auditor contracted with Buck Consultants to evaluate the payment of health insurance claims under the program. Children living in areas of the State not covered by HMOs participating in CBHP receive health care services through the CBHP Network (Network). Designated physicians in the Network serve as Primary Care Physicians (PCPs) and as gatekeepers for referrals to other services (e.g., ancillary and specialty services, hospital services) that are paid on a fee-for-service basis.

The following is an audit comment on claims paid through the Network from the report prepared by Buck Consultants (*Children's Basic Health Plan Claims Audit*, Report No. 1225B).

Resolve and Prevent Conflicts in Eligibility Information

During our review we noted that CHA forwards eligibility information, such as additions, deletions, and changes, to Anthem on a regular basis. Under the CBHP Network, Anthem (formerly Blue Cross Blue Shield of Colorado) is responsible for processing claims payments to providers. However, we found there is no reconciliation between the eligibility information maintained by CHA and by Anthem.

Eligibility File Reconciliation

As an integral part of our review, we compared the CHA and Anthem eligibility files. A sample of files for 20 families was compared with eligibility information maintained at Anthem for these same families. We found discrepancies in 4 out of the 20 families tested (20 percent); these families involved a total of nine children. The following discrepancies were noted:

- C For seven children, Anthem and CHA had different termination dates on file. For six children, Anthem had later termination dates on file than CHA, which could result in claims being erroneously paid by Anthem. For the other child, Anthem had an earlier termination date than CHA, which could result in claims being erroneously denied by

Anthem. In all instances, CHA stated it had previously communicated the corrected termination dates to Anthem.

- c For two children, Anthem had no eligibility files, while CHA had both children listed as currently enrolled. This could have resulted in claims being erroneously denied by Anthem if CHA's records are accurate and the children are enrolled.

(CFDA No. 93.767–State Children's Health Insurance Program–Eligibility.)

Recommendation No. 50:

The Department of Health Care Policy and Financing should ensure that consistent and accurate eligibility data for the Children's Basic Health Plan are reflected on-line at Anthem and Child Health Advocates by:

- a. Requiring that eligibility discrepancies identified during the claims audit and any resulting claims issues are resolved.
- b. Establishing a reconciliation process on eligibility data to be performed by Anthem and Child Health Advocates on a monthly basis.

Department of Health Care Policy and Financing Response:

Agree. The Department has established formal processes in the Fiscal Year 2001 Anthem and Child Health Advocates agreements for adherence to a prioritized work agenda and corrective action plans. Monthly eligibility reconciliation procedures are being prioritized and implemented. Implementation date: October 1, 2000.

Department of Higher Education

Introduction

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools. Please refer to page 47 in the Financial Statement Findings section for additional background information.

Board of Regents of the University of Colorado - University of Colorado

The University of Colorado was established on November 7, 1861, and its current governing authority is the Board of Regents. The Board of Regents is constitutionally charged with the general supervision of the University's four campuses.

The following comments were prepared by the public accounting firm of KPMG LLP, who performed work at the University of Colorado.

Processes for Fixed Assets Records Maintenance at the University of Colorado at Colorado Springs Should Be Improved

The University of Colorado at Colorado Springs (UCCS) owns numerous equipment items ranging from computers to research equipment, which are tracked in a campus-developed fixed asset system. We noted that the UCCS did not maintain accurate and complete capital equipment records. Specifically, records could not be located supporting assets that were disposed of in Fiscal Year 2000. Please refer to Recommendation No. 6 in the Financial Statement Findings section for additional details, our recommendation, and the University's response.

Processes Should Be Strengthened to Ensure Allowable Costs Are Charged to Grants at the University of Colorado at Boulder

The University of Colorado at Boulder (UCB) receives approximately \$176 million of federal research and development funds each year. Such funds are primarily spent on payroll and benefits, operating and capital expenses and indirect costs. Costs charged to federal grants are controlled and monitored by the principal investigator and his/her staff on the grant as well as the Office of Contracts and Grants and the Sponsored Projects Accounting Office.

For payroll reporting, when individuals are assigned to work on a federally sponsored research and development grant or contract, their status as full-time or part-time is documented and their salary is denoted on a Personnel Action Form, which also denotes position and account(s) to be charged. This Form remains in effect until a change is made (i.e., termination, change of status, transfer, promotion). Each payroll period, employees certify, through a Personal Effort Report, the percentage of time actually devoted to the project. If this percentage differs by more than 5 percent of the percentage stated on the Personnel Action Form, the employee must state whether this is expected to be a permanent change in time and effort devoted to the project and, if so, whether a corrected Personnel Action Form, reflecting the change, has been processed.

We tested 15 research and development expenditures at the UCB, 7 of which were payroll and benefits. We noted one exception in our testwork in which an individual was overpaid approximately \$6,800 over a period of three months. Prior to March 1, 2000, the employee worked full-time for the UCB on a National Science Foundation (NSF) grant, CFDA No. 47.049, within the Center for Spoken Language Research. On March 1, 2000, the employee was reduced to part-time status (51 percent). However, the employee continued to receive his full-time salary. This error resulted from incorrect completion of the Personnel Action Form by a new employee. The NSF employee subsequently left employment of the UCB in June 2000. The overpayment was not detected by the University until July 2000. As a result, the federal research grant was overcharged \$6,800.

In order to ensure allowable costs are charged to grants, the UCB should ensure appropriate training is provided to new employees, a detailed review of transactions is completed, and grant budgets are routinely monitored within the Center for Spoken Language Research.

Recommendation No. 51:

The University of Colorado at Boulder should strengthen its processes to ensure allowable costs are charged to grants within the Center for Spoken Language Research.

University of Colorado Response:

Agree. UCB's Accounting and Budget Services department will work with the Center for Spoken Language Research to ensure that only allowable costs are charged to its grants. This will be completed by March 2001.

Internal Control Over Federally Funded Fixed Asset Disposals Can Be Improved at the Boulder Campus

The UCB Property Services is responsible for disposition of capital equipment. The UCB policy regarding disposals states that a department must obtain Office of Contracts and Grants (OCG) approval for federally funded capital assets. This policy is designed to ensure that equipment is disposed of in accordance with applicable federal and grant regulations. As noted in the policy, it is the department's responsibility to obtain OCG authorization. However, there are certain instances where proper authorization may not be obtained by the department; therefore, it is important that Property Services also ensure that proper authorization is obtained prior to disposition.

We noted in a sample of six disposals of federally funded equipment, two were not properly approved by the OCG. These assets were disposed of in compliance with applicable federal regulations; however, there is an increased risk that disposals may not be in accordance with these regulations if appropriate OCG authorization is not obtained.

The UCB Property Services, OCG, and campus departments should strengthen their processes for disposals of federally funded equipment to ensure that proper authorization is obtained in accordance with UCB policy.

Recommendation No. 52:

The University of Colorado at Boulder should ensure proper authorization is obtained prior to disposition of federally funded equipment.

University of Colorado Response:

Agree. UCB's Accounting and Budget Services, Office of Contracts and Grants, and Property Services will review the UCB property disposition procedures to determine what improvements can be made to ensure proper authorization is obtained prior to disposition of federally-funded equipment. This will be implemented by June 2001.

State Board of Agriculture

The State Board of Agriculture has control and supervision of three distinct institutions: Colorado State University – a land grant university; Fort Lewis College – a liberal arts college; and the University of Southern Colorado – a regional university with a polytechnic emphasis. The Board is also responsible for the Colorado State University Agricultural Experiment Station, the Cooperative Extension Service, and the Colorado State Forest Service.

The Board administers the State Board of Agriculture Fund located at the State Treasury. The Board is authorized to fix tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

Colorado State University System

Colorado State University, Fort Lewis College, and the University of Southern Colorado have been consolidated as a single financial reporting entity—the Colorado State University System (CSUS).

University of Southern Colorado

The University of Southern Colorado is established by 23-55-101, C.R.S., as a general baccalaureate and polytechnic institution with moderately selective admission standards.

The emphasis of the University of Southern Colorado is on polytechnic education and maintaining strong programs in the liberal arts.

The following comment was prepared by the public accounting firm Grant Thornton LLP, who performed audit work at the University of Southern Colorado.

Improve Documentation and Controls Over the Federal Perkins Loan Program

Federal Perkins loans are available to certain students meeting eligibility requirements established by the United States Department of Education. The loan program is partially funded by the Department of Education. The Department of Education requires certain procedures to be followed by all institutions accepting federal Perkins Loan Program dollars, such as keeping certain documentation in individual files for each borrower. If these procedures are not followed, the University risks losing these federal funds to support student attendance. Our audit procedures included testing ten borrowers who went into repayment during the year and ten borrowers who went into default. We noted the following:

- For three borrowers who went into repayment during the year and one borrower who went into default, the University did not follow required procedures to make sure the borrower receives exit interview information and returns a signed statement with collection information and a copy of their repayment plan to the University.
- For one borrower who went into repayment during the year, the University did not obtain the borrower's signature on the statement with collection information that is required to be returned as part of the exit interview process.
- For one borrower who went into default, the federal Perkins loan promissary note that was signed by the borrower did not contain a stated amount of the loan.
- For one borrower who went into default, no exit interview information had ever been sent to the borrower.

Appropriate documentation should exist to demonstrate compliance with the Department of Education in order to ensure future participation in the federal Perkins Loan Program and to assist in future collection efforts to avoid default by borrowers.

The University of Southern Colorado tracks information related to federal Perkins loans receivable by using a database software system called Greentree to support the summarized activity and balances presented in the University's general ledger system. The Greentree system is a database with accounts for each federal Perkins loan disbursed. The status of the borrowers, payment history, and borrower information are all tracked by the system. The total federal Perkins loan receivable balance as reported by the Greentree system at June 30, 2000, of \$4,320,262, could not be reconciled to the balance as presented on the University's general ledger system at June 30, 2000, of \$4,083,117. The unreconciled difference is \$237,145.

Recommendation No. 53:

The University of Southern Colorado should:

- a. Implement procedures to ensure that all documentation required by the Department of Education is included in the borrower's federal Perkins loan file or that attempts to obtain the required documentation are appropriately documented in the borrower's Federal Perkins loan file. Additionally, the University should also implement review procedures to ensure that all documentation is accurately completed and signed as required by the Department of Education regulations.
- b. Perform a detailed review of the federal Perkins Loan Program database (Greentree) and make appropriate changes and corrections to get the Greentree system in agreement with the general ledger. Due to the age and instability of the Greentree system, the University should also consider changing to a new and more reliable database system or outsourcing the database administration and collection function for federal Perkins loans to a third party.

University of Southern Colorado Response:

- a. Agree. The University has taken initial steps to ensure that documentation in borrower files is complete and accurate. The University will investigate additional measures (i.e., check-off list) that will improve the University's responsibility toward borrower file documentation.
 - b. Agree. The University will take the necessary steps to ensure that our Perkins subsidiary database is reconciled to the University's general ledger. With regard to concerns over the integrity of our subsidiary system, the University is currently evaluating its options.
-

Trustees of the State Colleges of Colorado

The Board of Trustees oversees the four state colleges and the Graduate Center. Please refer to page 50 in the Financial Statement Findings section for additional background information.

Metropolitan State College of Denver

Metropolitan State College of Denver serves a student population in the greater metro Denver area. Please refer to page 50 in the Financial Statement Findings section for additional background information. The following comment and recommendation was prepared by the public accounting firm of Kundinger and Associates, P. C., who completed audit work at Metropolitan State College of Denver.

Improve Procedures Over Monitoring Grant Expenditures

We noted that Metropolitan State College of Denver overcharged a grant during the year ended June 30, 2000. The overcharge related to salaries and benefits and was subsequently identified by the pass-through entity. It will be corrected by reducing future charges to the grant in the amount of the overcharge. Please refer to Recommendation No. 7 in the Financial Statement Findings section for additional details, our recommendation, and the College's response.

Western State College

Western State College is an undergraduate college of liberal arts and sciences. Please refer to page 51 in the Financial Statement Findings section for additional background information. The following comment and recommendation was prepared by the public accounting firm of Chadwick, Steinkirchner, Davis & Co, P.C., who performed audit work at Western State College.

Reconciliation of Work-Study Payments

During our testing we noted that the amount of federal and Colorado work-study funds disbursed and posted through the payroll system are not reconciled to those posted to each student on the financial aid system. Efforts by the College to reconcile a difference

identified resulted in the return of funds to the federal programs. Please refer to Recommendation No. 8 in the Financial Statement Findings section for additional details, our recommendation, and the College's response.

Trustees of the Colorado School of Mines

The Board of Trustees is the governing body of the Colorado School of Mines and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms; and one nonvoting student member elected by the student body.

Colorado School of Mines

The Colorado School of Mines was founded on February 9, 1874. The primary emphasis of the Colorado School of Mines is engineering, science education, and research. The authority under which the School operates is Article 40 of Title 23, C.R.S.

The following comments and recommendations were prepared by the public accounting firm of Baird, Kurtz, and Dobson, who performed audit work at the Colorado School of Mines.

Receipt and Use of Federal Funds

The University participates in numerous federal grant programs throughout the year. These grants are largely for the research and development programs within the University and for student financial aid. Research and development and student financial aid were tested as major programs under the *Office of Management and Budget (OMB) Circular A-133* for the year ended June 30, 2000. During the year the University had expenditures under these federal grants of \$14.8 million. Our testing noted instances of noncompliance with the requirements of federal grants or OMB Circular A-133 as follows.

Improve Subrecipient Monitoring

In the fiscal year ending June 30, 2000, the University reported on its Schedule of Federal Assistance funds passed through to subrecipients of \$2,871,709 in ten programs.

The requirements set forth in the *OMB Circular A-133* provide that pass-through entities (in this case the University) obtain reasonable assurance that federal award information and compliance requirements are identified to subrecipients, subrecipient activities are

monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtains required audits and takes appropriate corrective action on audit findings. During our testing of research and development grants we found that the University did not adequately document information about its subrecipient monitoring.

The University designates a principal investigator, usually a University professor. This investigator is responsible for approving all expenditures submitted by subrecipients and for supervision of the subrecipient. While proper supervision may be occurring, the University did not provide us with documentation to support the monitoring process. Without the documentation, we could not determine if all federal requirements had been met.

This recommendation affects the following grants: 10.43-3AES-6-80075, 35107-4412, 12.F49620-98-1-0483, 81.KH800022MW, 93.5 R01-ES06825-02, 66.502, 66.R 826651-01-0, 43.NCCW-0096, 43.NAG3-1970, and 43.TASK ORDER RF-323.

Recommendation No. 54:

The Colorado School of Mines should develop subrecipient monitoring documentation policies and procedures to help ensure that subrecipient files are properly maintained and provide documentation for the monitoring that has occurred.

Colorado School of Mines Response:

Agree. Policies and practices, at both the departmental and institutional level, for documentation of subrecipient monitoring, will be strengthened.

Establish and Document a Consistent Policy for Determining Satisfactory Academic Progress

The granting of federal and state Student Financial Aid is dependent on the student maintaining satisfactory academic progress. Federal requirements state that the University's policy must include both a qualitative measure (such as the use of cumulative grade point average) and a quantitative measure (such as a maximum time frame for completion) of the student progress. In reviewing the University's policy for determining

satisfactory academic progress we noted that there are conflicting policies. The Institutional Financial Aid Program Policies manual does not address the cumulative grade point average (GPA). The policy only addresses the current semester's GPA. There is a separate policy in the School's *Undergraduate Bulletin* where a 2.0 cumulative GPA is addressed. In our sample, we determined the policy requiring a cumulative 2.0 GPA was being followed.

Recommendation No. 55:

The Colorado School of Mines should establish and document a consistent policy for satisfactory academic progress to include a cumulative GPA requirement to help ensure students are making progress toward, and will be eligible for, graduation.

Colorado School of Mines Response:

Agree. The finding is accepted. In the past, inconsistent versions of the Satisfactory Academic Progress policy were contained in different publications. As of November 2000, all of the Financial Aid Office publications have been updated and made consistent with regard to the satisfactory progress requirement that a student achieve a 2.000 GPA by the end of their second year of enrollment. If a student does not meet this qualification, the student will be given one academic year in which to raise the cumulative GPA to the minimum level. If the student does not achieve this, further financial aid eligibility will be terminated, subject to the appeals procedures as specified in the Policy.

Improve Process for Notification and Counseling of Students Who Are First-Time Borrowers or Leave School

Under the Federal Family Education Loan (FFEL) program, the University is required to complete and return within 30 days the student status confirmation reports sent by guaranty agencies. Unless the University expects to complete its student status report within 60 days, the University must notify the lender or guaranty agency within 30 days if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis. During our testing the University represented this notification occurred automatically, but there was no documentation the lenders and guarantors had been

notified. In addition, the University is required to conduct counseling sessions for these students and for students who are borrowing funds for the first time under the Federal Family Education Loan Program (FFEL). In our testing, 11 students of the 30 students selected lacked documentation of the entrance/exit counseling session.

Recommendation No. 56:

The Colorado School of Mines should develop policies and procedures to help ensure proper documentation of notification to lenders and documentation that counseling sessions are performed for students borrowing for the first time and students leaving school.

Colorado School of Mines Response:

Agree. The procedure for notifying lenders of a student leaving school has been changed to include documentation, either electronic or paper, of that notification within 30 days of the Financial Aid Office learning of the student's departure, as required by federal regulations. Such notification is currently done, but documentation is not always consistently maintained.

Loan entrance counseling is required of all first-year first-time borrowers at the School, as required by federal regulations. Loans are not disbursed through the Student Information System (SIS) unless a loan entrance counseling flag has been set to "yes." This is set after we receive our confirmation that the student has completed this procedure, and we have been notified either by paper or electronic format.

Better Documentation of Student Financial Aid Files

We noted during our testing of the Student Financial Aid (SFA) files that the information maintained in the files was inconsistent. In our sample, all required information was ultimately obtained. However, in reviewing the student files, we noted some forms and documentation would be included in one file but excluded from another. Also, certain files did not have the most current calculated need worksheet. While the calculated need was properly updated on the Student Information System (SIS), the files were not updated and thus gave the appearance that certain students received awards in excess of need. Having consistent and immediately available documentation either in a paper or electronic file is the best means of supporting student aid packaging decisions.

Recommendation No. 57:

The Colorado School of Mines should develop a checklist regarding the electronic and written documentation required to be maintained on each student receiving aid to help ensure adequate support is maintained regarding eligibility and aid award decisions.

Colorado School of Mines Response:

Agree. The policies and procedures have been revised to more completely describe the ways in which student files are documented. The first award to a student which consists of a scholarship only is entered directly into the computer system, without a paper worksheet. Need-based awards are always done on paper for the first award. For any adjustments following the first award, counselors are instructed to use the electronic records primarily, unless there is a professional judgement or other major issue involved, which would be more appropriately documented on paper in the student's file.

Department of Human Services

Introduction

The Department of Human Services supervises the administration of the State's public assistance and welfare programs in addition to operating a number of facilities that provide direct services. Please refer to page 57 in the Financial Statement Findings section for additional background information.

Improve Food Stamp Management Evaluation Review Process

In Fiscal Year 2000 the Department provided over \$130.2 million in benefits to eligible households under the federal Food Stamp program and expended approximately \$39.6 million for the administration (CFDA #10.551– Food Stamps; CFDA #10.561–State Administrative Matching Grants for Food Stamp Program). The Food Stamp program is designed to help low-income households buy food. Eligible families are provided with Electronic Benefit Transfer (EBT) cards that can be used to purchase food at participating grocery stores through the use of point-of-sale terminals. The Food Stamp program is overseen by the Department's Food Assistance Programs Division within its Office of Self-Sufficiency. It is administered locally by the county departments of social services.

To ensure that Food Stamp benefit payments are appropriate, federal regulations require states to have an effective system in place for monitoring the Food Stamp program and ensuring that benefits are administered appropriately. Federal regulations have also placed oversight responsibility for EBT card controls under the Food Stamp program. In Colorado, EBT cards can be used to access Food Stamp benefits as well as benefits and payments for other federal and state programs, including Temporary Assistance to Needy Families (CFDA #93.558), Low-Income Energy Assistance Program (CFDA #93.568), Title IV-E Foster Care (CFDA #93.658), Title IV-E Adoption Assistance (CFDA #93.659), Old Age Pension, Aid to the Needy Disabled, and Aid to the Blind.

We identified problems with the Department's Food Stamp monitoring system, most notably in relation to the Department's oversight of the Denver County Department of Social Services. This is of particular concern because Denver County administers the

Food Stamp program for a significant portion of recipients in the State. For example, in Fiscal Year 2000 the Denver office administered food stamp benefits to about 24 percent of the over 1.9 million recipients in the State's Food Stamp program. We discuss these monitoring problems below:

C The Department has not ensured that significant deficiencies related to EBT cards are corrected on a timely basis. An audit performed by the Office of the State Auditor on the Electronic Benefit Transfer Service dated August 1998 (*Performance Audit of the Colorado Department of Human Services Electronic Benefit Transfer Service*, Report No.1112) found that several local Food Stamp offices in Denver County had returned over 3,600 EBT cards believed to be damaged to the central Denver County Food Stamps office for destruction. The audit reported several concerns, including:

- < The cards had not been destroyed, although state and federal regulations require counties to routinely destroy damaged or returned cards.
- < The cards were being stored in an unsecured box in a vault in the accounting area, which was accessible to a variety of staff at the Denver office.
- < The cards had not been forwarded by issuance staff at Denver County satellite offices to the central Denver County Food Stamps office with required inventory logs. These logs are used to record the card number, whether or not the card was deactivated, and the staff person returning the card. Therefore, central office staff were unable to determine that information.

This situation presented a clear risk that cards could be improperly used and benefits misappropriated because there was no inventory establishing the number of cards received, no record of whether or not the cards were still activated, and the cards were not stored in a secure location. The Department agreed with the recommendation to address these deficiencies.

In our Fiscal Year 2000 audit we found that in May 1999 and August 2000 the Department's monitoring staff had conducted on-site visits to the central Denver Food Stamps office and noted that the returned cards still had not been destroyed or inventoried and continued to be held in an unsecured location at the Denver office. Because the Department has responsibility under the program to report all deficiencies, it should have reported the problems to the County so that appropriate follow-up could be performed. Nonetheless, in its May 1999 report the Department did not cite Denver County for noncompliance in the section of the report requiring a corrective action plan regarding these deficiencies. Department staff stated that they did not cite the County, because local staff indicated that the

cards would be destroyed in the immediate future. The problem, however, continued. Department staff also reported that Denver County did conduct an inventory of the returned EBT cards in November 1999, which identified that 3,674 returned cards were on hand at that time. The Department visited Denver County again in August 2000; the report on that visit had not been issued at the time of our audit.

Also as part of our Fiscal Year 2000 audit, we visited the central Denver County Food Stamps office in September 2000 and found that despite assurances in May 1999 from County staff that the returned EBT cards would be destroyed, the cards were still sitting in an unsecured box. In other words, over two years after concerns were raised in the August 1998 performance audit, the Department had not ensured that the security issues raised by the handling of these returned EBT cards were addressed. When we brought these matters to the Department's attention again, Department staff contacted the County, and the County hired a vendor who destroyed the cards in late September 2000.

However, while the returned cards have finally been destroyed, the Department is unable to ensure that none of the cards were misappropriated and misused. Denver County staff did not take an inventory of the cards at the time they were destroyed. The County estimated that about 3,500 cards were destroyed; this is 174 cards fewer than the 3,674 cards inventoried in November 1999.

Finally, the August 1998 audit of EBT also recommended that the Department specify in its EBT procedures a time frame for the destruction of EBT cards returned for possible malfunction or damage. While the Department agreed with this recommendation and issued an agency letter to counties in November 1998 requiring daily destruction of returned cards, it inadvertently omitted the specific time frame for destruction from its revised EBT Procedures Manual issued in April 2000. The Department should correct the manual so that counties are clearly informed of the time frame in which returned cards must be destroyed.

- C The Department did not issue monitoring reports to counties within a consistent time frame.** In addition to failing to ensure that significant problems are corrected, the Department is not in all cases providing timely documentation of issues identified through on-site monitoring inspections. Further, they do not have documented goals for timely issuance of monitoring reports. For example, we found the Department did not complete and issue the monitoring report for the May 1999 Denver County review until December 1999, seven months after the review was completed. However, we found that the Department issued

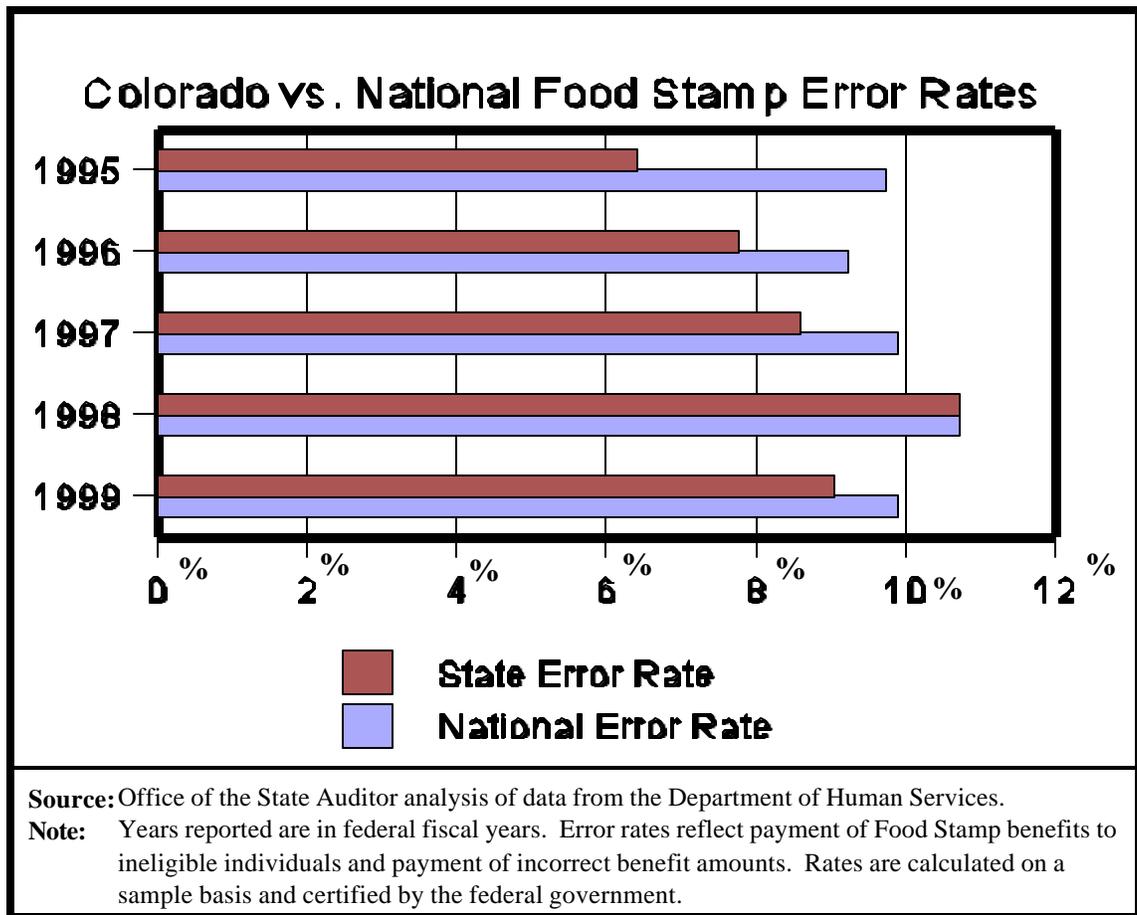
monitoring reports for Fiscal Year 2000 on-site visits to two other large counties and one medium county within about two months after the reviews were performed. While the Department provides verbal feedback at exit conferences with county staff, timely issuance of monitoring reports is especially important because Department management indicate that their receipt deadline for county corrective action plans is based on the date counties receive their monitoring reports. By establishing and striving to meet goals for timely issuance of reports and communicating these goals to counties, the Department can help ensure that counties are aware of and correct problems in a timely manner.

- C **The Department did not require Denver County to submit corrective action plans for all problems identified in the monitoring report within 30 days of receiving the report.** We found as of November 2000, Denver County had not submitted a corrective action plan for three issues identified in the Department's monitoring report issued to the County in December 1999. Thus, not only was there a seven-month delay between the Department's identification of problems in May 1999 and the report notifying Denver County in December 1999 of these problems, but almost a year after issuing the report the Department had no formal acknowledgment from Denver County as to how the County plans to address three of these problems. Department management indicated that counties are required to submit corrective action plans for all deficiencies within 30 days of receiving the monitoring report. They further indicated that Denver County did provide a corrective action plan for identified issues relating to the County's payment error rate. However, the Department has not sanctioned Denver County for not complying with the corrective action plan deadline for the other three issues.

States Can Be Sanctioned for High Food Stamp Error Rates

The purpose of the Department's oversight of county Food Stamp programs is to ensure that Food Stamp benefits are provided to appropriate individuals and that state and federal requirements are met. The Department's role is important because the federal government can issue financial sanctions against a state in which the payment error rate exceeds the average error rate across all states for the same period. Between federal Fiscal Year 1995 and 1999, Colorado's error rate has risen from about 6.4 percent to over 9 percent, an increase of over a third. As indicated in the chart below, since federal Fiscal Year 1995 the State's error rate has been closer to the average national error rate, and in federal Fiscal Year 1998 the State's error rate was the same as the national average. If the

State's error rate had been any higher in federal Fiscal Year 1998, Colorado would have received financial sanctions from the U.S. Department of Agriculture (USDA), which oversees the Food Stamp program. The State's error rate for federal Fiscal Year 2000 has not yet been certified by USDA.



Department Food Stamp management have indicated that the State's error rate has been significantly impacted by the Department's efforts toward implementing Colorado Works, the State's program for implementing federal Welfare Reform. The Department reports it established a payment accuracy team, conducted statewide training, and began providing quarterly payment error rate information to counties during Fiscal Year 1999 to identify and implement strategies for lowering the statewide error rate.

While we acknowledge these efforts, the problems identified during our audit indicate the need for the Department to strengthen its management evaluation review process to further ensure error rates are addressed. It is especially important for the Department to ensure

problems identified at Denver County are corrected because of the large impact the County has on the State's Food Stamp payment error rate.

Recommendation No. 58:

The Department should enforce state and federal requirements for the Food Stamp program as appropriate, including:

- a. Citing counties for all instances of noncompliance with Food Stamp policies and regulations in monitoring reports issued on county site visits.
- b. Following up in a timely manner on instances of noncompliance, and imposing sanctions as appropriate on counties that have ongoing problems and that do not make good faith efforts to improve.
- c. Documenting and adhering to goals for timely issuance of monitoring reports and communicating these goals to counties.
- d. Ensuring corrective action plans for all areas of noncompliance are received from counties within 30 days of the issuance of the monitoring report.

Department of Human Services Response:

- a. Agree. Program staff will continue to use both the Management Evaluation and error rate monitoring processes as vehicles for citation of performance problems and ensuring compliance.
- b. Agree. The Department will follow up on instances of noncompliance in a timely manner. The Department will develop standards for imposition of sanctions for counties that have ongoing problems that they do not make good faith efforts to address. Program staff are working to determine acceptable thresholds for sanctions regarding areas that are considered to be critical and not for administrative deficiencies. The sanction process already exists for an error rate in excess of the national average.
- c. Agree. The Program has established a goal of completing the monitoring report within 30 days of the review for small counties and within 60 days for large counties, and will communicate this goal to counties through the agency letter process.

- d. Agree. A compliance action plan will continue to be required for all critical areas of noncompliance within 30 days of issuance of the Management Evaluation monitoring report. The Program will continue to require counties to submit their Corrective Action Plans for the error rate within 30 days. The error rate for FFY 2000 is projected to be approximately 7.5 percent as the reduction strategies continue to improve the error rate.

Recommendation No. 59:

The Department of Human Services should update its EBT policies and procedures to specify a time frame for the destruction of Electronic Benefits Transfer cards that have been returned due to possible damage or malfunction.

Department of Human Services Response:

Agree. The Food Assistance Programs Division will update the EBT Administrative Training and Security Procedures Manual to reflect the daily destruction of lost/stolen/damaged EBT cards.

Ensure ADAD Subrecipients Are Monitored

In Fiscal Year 2000 the Department of Human Services expended approximately \$597 million in federal funding for more than 70 federal grants. The Department passes through much of this funding to other entities, or subrecipients, that administer the programs on the local level. The Department's main subrecipients are county governments; other subrecipients include public and nonprofit entities such as mental health centers, area agencies on aging, and alcohol and drug abuse managed service organizations. Under federal laws and regulations the Department, as the primary recipient, is responsible for ensuring that subrecipients meet federal program requirements. These requirements include using federal funds only for allowable expenditures, accurately determining who is eligible for benefits, and reporting program expenditures and performance.

The Field Audits Division at the Department is responsible for specific aspects of the Department of Human Services's (DHS) subrecipient monitoring activities to ensure federal compliance. As part of this, Field Audits performs on-site monitoring visits and reviews subrecipients' annual independent audit reports. These audits are conducted in

accordance with the federal Single Audit Act, which requires that auditors assess an entity's compliance with federal requirements if the entity expends \$300,000 or more in federal funds during the year. Field Audits reviews the reports to identify questioned costs or other compliance issues specified by the independent auditors. Field Audits is responsible for working with subrecipients to ensure they develop and implement corrective action plans to address any deficiencies noted in these audit reports.

We found that the Department adequately ensures that audit reports from counties and mental health centers are received, reviewed, and followed up on as needed. In Fiscal Year 2000, counties alone accounted for approximately \$418 million, or 70 percent, of the total federal funds passed through to subrecipients by DHS. However, we found that in Fiscal Year 2000 the Department did not review annual independent audit reports for three of four Managed Service Organizations (MSOs). These MSOs contract with the Department's Alcohol and Drug Abuse Division (ADAD) to provide treatment under the federal Block Grants for Prevention and Treatment of Substance Abuse program (CFDA #93.959). These three MSOs received approximately \$21.3 million of federal block grant funds in Federal Fiscal Year 2000, or about 94 percent of the total funds expended by ADAD during that time. These three MSOs contracted with 37 drug and alcohol abuse treatment service providers during that time to provide services to about 199,000 individuals.

We noted in our Fiscal Year 1996 and 1998 audits that the Department did not review audit reports submitted by all ADAD subrecipients. If audit reports are not reviewed, the Department lacks information about possible compliance problems at the subrecipient level that need to be addressed. The Department should ensure that it meets requirements to review the ADAD subrecipient audit reports every year.

Recommendation No. 60:

The Department of Human Services should perform reviews of annual independent audit reports for all subrecipients as required under the federal Single Audit Act and follow up on problems identified as necessary.

Department of Human Services Response:

Agree. We plan to complete the desk reviews of the three MSOs' by December 31, 2000. We will prioritize workload schedules to ensure the desk reviews are done in the future. We are also working with ADAD to enhance monitoring efforts through on-site reviews of MSOs' and are assisting with developing

industry audit guidelines for MSOs to be published by the Department in the Mental Health Audit and Accounting Manual.

Strengthen Case Management and County Monitoring Related to the Child Support Enforcement Program

In Fiscal Year 2000 our office performed follow-up on recommendations included in a June 1999 Office of the State Auditor performance audit of the State's Child Support Enforcement Program (CFDA #93.563). When we performed our follow-up, we continued to note concerns with the administration of the program. The purpose of CSE is to collect child support obligations owed by absent parents, locate absent parents, and establish paternity. During Fiscal Year 2000 the Department of Human Services expended about \$53.2 million in state and federal funds for the operation of the program.

Summarized below are recommendations 3 and 4 from the June 1999 report, the Division's original responses, the Division's discussion of actions it has taken to address the recommendations, our evaluation of those actions, and a discussion of the tasks that are still outstanding. For more information on the June 1999 performance audit, see *Child Support Enforcement, Department of Human Services*, Report No. 1122.

Improve Case Management

During the 1999 audit we reviewed a statistically valid sample of 407 child support cases. We found problems in 80 (20 percent) of the cases, ranging from inaccurate data entry to lack of required enforcement efforts. Some problems resulted in incorrect enforcement actions, including collection of the wrong amounts from non-custodial parents. In other cases, enforcement actions were not carried out properly and the need to correct problems diverted staff from other important duties.

Recommendation No. 61:

The Division of Child Support Enforcement should ensure appropriate actions are taken on child support cases by:

- a. Reviewing existing caseloads to identify cases that have gone for long periods of time with no activity to determine appropriate disposition.
- b. Developing an agency letter on the use of monitoring tools, such as calendar reviews.
- c. Providing additional training on caseload management, including calendar reviews.

Division of Child Support Enforcement Response (June 1999):

- a. Agree. During the time period of August 1999 through July 2000, the Division will request that counties review their cases to determine if any can be closed using the revised federal case closure criteria and to ensure that all cases are in the proper category on the Automated Child Support Enforcement System (ACSES). The Division agrees that all child support cases must be given the attention needed to maximize the chances of collecting child support.
- b. Agree. By December 31, 1999, the Division will produce an agency letter providing counties instruction on the use of monitoring tools including calendar reviews.
- c. Agree. The ACSES provides all information to support caseload management. During the time period of August 1999 through July 2000, the division will train counties on the efficient use of these mechanisms:
 - C Management reports
 - C Calendar review messages
 - C Locate response information

Implementation Date: July 2000.

Division of Child Support Enforcement Update (May 2000):

In progress.

The Division:

- Conducted statewide training to instruct counties on reviewing their caseloads to ensure that all cases are in the proper case category and to take the next appropriate action on all cases that have gone for long periods of time without activity.
- Will draft and disseminate an agency letter advising counties of all monitoring tools available and how to use the tools.
- Trained counties on how to use ACSES reports to manage caseloads; how to effectively use locate response information; how to use ACSES triggers to prioritize daily workload; what effect good caseload management will have on performance measures; content of OCSE-157 and how staff performance is reflected and reported nationwide.
- Researched whether resources are available to provide additional on-line and new worker training classes to county staff. The Division concluded that resources were not available.

Office of the State Auditor's Evaluation of Actions Taken (May 2000):

The Division developed a report that identifies cases that have gone for 90 consecutive days with no activity. The counties have been instructed to review the cases identified in this report to determine their appropriate disposition. According to the Division, it plans to develop and distribute this report to counties on a quarterly basis. The Division also conducted training for the counties on overall caseload management, including caseload review and monitoring tools, such as calendar reviews. At the time of our review, however, the Division had not yet completed the agency letter advising counties of all monitoring tools available and how to use the tools. The Division still needs to complete the agency letter on monitoring tools and monitor cases identified in the report described above to ensure that counties have reviewed the cases and taken the appropriate action.

Division of Child Support Enforcement Update (December 2000):

The Division completed the agency letter advising counties of all monitoring tools available and how to use the tools. The Division forwarded Agency Letter (CSE-00-9-P) along with a complete Procedure (#CSE 2.5) to counties on August 29, 2000.

Ensure Counties Comply With Regulations

In our 1999 audit we found numerous instances of counties not complying with state and federal child support regulations. These problems included 8 cases in which the data in the State's automated system were not accurate and 70 cases in which counties did not meet the federal time requirements for specific child support enforcement actions. Data need to be accurate for the appropriate actions to be taken. Timeliness of actions taken is also important. For example, opening a case by establishing a case record and entering relevant information into the automated system is the first step in the child support process. If this action is not completed in a timely manner, the remainder of the process will be unduly delayed. The Division has recognized that some counties struggle to comply with the state and federal requirements.

Recommendation No. 62:

The Division of Child Support Enforcement should continue to work with the counties that are not in compliance with state child support regulations, including those on documenting cases. It should impose sanctions on those counties that have ongoing problems with compliance and that do not make good faith efforts to improve.

Division of Child Support Enforcement Response (June 1999):

Agree. The Division is committed to improving compliance rates and will continue to work with counties to improve compliance and performance, including documentation of cases. Recent federal regulations require that states conduct their own child support program self-assessment. The Division embraced these new regulations and developed a comprehensive IV-D evaluation process to:

assess county compliance and performance; take corrective action to improve appropriate areas; and to monitor ongoing county compliance and performance levels. As a part of this county assessment, the Division will impose penalties as necessary pursuant to Staff Manual Volume 6, Section 6.140, for counties who do not make good faith efforts to improve their compliance with federal and state statutes, rules and regulations.

Implementation Date: July 1999.

Division of Child Support Enforcement Update (May 2000):

Implemented.

The Division has continued to refine the selection process for Root Cause Analysis to focus on counties where the state can achieve significant gains in performance.

Office of the State Auditor's Evaluation of Actions Taken (May 2000):

This recommendation has not been implemented. While the Division has attempted to further refine the selection process for Root Cause Analysis (a tool for evaluating county performance), the Division has not demonstrated continued ongoing efforts to work with counties to achieve compliance with state child support regulations.

Division of Child Support Enforcement Update (December 2000):

The Division completed a thorough analysis and review of the tools used to monitor county performance. Included in the analysis was a review of the selection process for Root Cause Analysis (a tool for evaluating county performance). Upon the recommendation of the Evaluation Subcommittee and with the approval of the IV-D Task Force, the Division refined the Root Cause Analysis process to look at performance areas rather than geographic areas. This change will be implemented effective January 1, 2001.

Mental Health Services

The State has a unified mental health system under which eight Mental Health Assessment and Service Agencies (MHASAs) provide mental health services to all Medicaid eligibles within the MHASA's geographic service area. Please refer to page 69 in the Financial Statement Findings section for additional background information.

The following comment was addressed in the *May 2000 People With Developmental Disabilities Performance Audit* report.

Eliminate Duplicate Funding Streams and Clarify Funding Streams for MHASAs and the Regional Centers

The Medicaid program makes capitated payments to MHASAs on behalf of all Medicaid eligibles each month. Capitated payments for people with developmental disabilities range between \$26 and \$75 per person per month, depending on the area of the State. These payments are significant. In addition to these capitated payments, four CCBs, three Regional Centers, and the Developmental Disabilities Services Section (DDS) spent funds on services provided by mental health professionals outside of the capitated mental health system for the people in our sample area.

CCBs are purchasing services outside of the mental health system because they are unable to get adequate service from MHASAs. Further, the three Regional Centers provide their own mental health services for about 400 people, each of whom is eligible for mental health services through the mental health system. The Department must address duplicate funding streams for the mental health system and the Regional Centers. Please refer to Recommendation No. 16 in the Financial Statement Findings section for additional details, our recommendation, and the Department's response.

Department of Public Health and Environment

Introduction

The Department of Public Health and Environment is authorized by Section 24-1-119(1), C.R.S. The Department is responsible for monitoring environmental quality, assuring the quality of health services, and maintaining health data for the State. The mission statement states that the Department is "committed to protecting and preserving the health and environment of the people of Colorado." The 11 major divisions are as follows:

- Health Facilities
- Emergency Medical Services and Prevention
- Diseases Control and Environmental Epidemiology
- Family and Community Health Services
- Health Statistics and Vital Records
- Air Pollution Control
- Water Quality Control
- Hazardous Materials and Waste Management
- Consumer Protection
- Laboratory and Radiation Services
- Administrative Services

For Fiscal Year 2000 the Department had an operating budget totaling in excess of \$226 million. This budget supports 1,064.2 full-time equivalent staff (FTE).

The public accounting firm of Clifton Gunderson LLC, performed the audit work of the Nursing Facility Quality of Care. The following comments were addressed in the *September 2000 Nursing Facility Quality of Care Performance Audit* report.

Oversight of Nursing Facility Quality of Care

To promote quality of care at nursing facilities, the General Assembly established the Quality Care Incentive Payment program (QCIP) in 1994. The purpose of the QCIP

program is to provide financial incentives to nursing facilities for delivering high-quality care. The State paid about \$4.4 million in state and federal Medicaid funds to nursing facilities for QCIP incentive payments during Fiscal Year 2000. Of this amount, \$1.3 million was allocated to nursing facilities based on a single quality of care measure—deficiencies identified through federally mandated certification surveys and complaint investigations conducted by the Health Care Facilities Division (Division) at the Department of Public Health and Environment.

Quality of Care Monitoring Activities

One of the primary ways the Division oversees quality of care at nursing facilities is through investigations, termed “surveys,” mandated by the federal Health Care Financing Administration (HCFA). All 224 Colorado nursing facilities that participate in either the federal Medicaid or Medicare programs receive unannounced surveys by the Division at least once every 15 months. Interdisciplinary survey teams, primarily composed of registered nurses, dietitians, therapists, and social workers, assess whether the quality of care provided at the facility complies with federal regulations.

In addition to conducting surveys, the Division investigates complaints and occurrences. Complaints may be alleged by anyone, but occurrences are incidents, such as patient abuse or serious injury, that are self-reported by the nursing facility. All investigations, whether resulting from surveys, complaints, or occurrences, may identify deficient practices that can adversely impact quality of care. Deficient practices are categorized by 196 deficiency “tag” numbers, and coded for scope and severity. Scope and severity codes determine the actions nursing facilities must take to remedy a deficiency and also establish the sanction that will be imposed. Scope and severity codes are displayed in the following chart:

Scope and Severity Codes for Medicare and Medicaid Compliance Deficiencies			
Severity of Deficiency	Scope		
	Isolated	Pattern	Widespread
Actual or Potential for Death or Serious Injury	J	K	L
Other Actual Harm	G	H	I
Potential for More Than Minimal Harm	D	E	F
Potential for Minimal Harm (Substantial Compliance)	A	B	C
Source: Federal Health Care Financing Administration.			

Facilities with A, B, or C deficiencies are in substantial compliance and no remedy or sanction is assigned. Deficiencies coded D through L become progressively more serious and subject facilities to remedial actions and sanctions.

Federal regulations require the Division to follow up promptly on all deficiencies cited that are coded B or greater. Follow-up entails either an on-site or paper review. The nursing facility must submit a plan of correction, and the Division must resurvey the facility within 90 days or the facility will be denied payments for new Medicare and Medicaid patient admissions. If the deficiency has not been corrected, the deficiency is cited again and more stringent sanctions may be imposed. Deficiencies, scope and severity codes, sanctions, and resurvey results are all reported to the public on the Division’s Web site.

Quality of Care Issues at Nursing Facilities

As we have discussed, deficiencies cited through certification surveys and complaint investigations are the primary way the Division measures and assesses quality of care at nursing facilities. Additionally, these investigations form the basis for \$1.3 million in incentive payments for QCIP, the State’s financial incentive program for nursing facilities. We reviewed the Division’s oversight of nursing facility quality as monitored through

certification surveys and complaint and occurrence investigations. Our audit included review of data from several sources:

- We compared survey deficiencies identified by Division surveyors with deficiencies identified by HCFA surveyors.
- We used the expertise of nurse consultants to observe the effectiveness of Division surveyors in identifying quality of care issues during surveys.
- We compared survey deficiencies in Colorado with regional and national data.

We found that, in general, the Division is conducting surveys and complaint investigations in accordance with the protocols set forth by HCFA. Additionally, the Division makes detailed information on the results of these investigations available to the public through its Web site. We commend the Division for the value of the public information maintained on its Web site.

We also noted quality of care concerns at nursing facilities. The Division needs to improve its surveys to better identify quality issues at nursing facilities, as discussed below.

Deficiencies Cited by HCFA Surveyors

HCFA provides oversight of the Division's survey process by conducting comparative surveys (where HCFA resurveys the nursing facility within 60 days of the Division's survey). We reviewed these surveys as one indicator of the Division's effectiveness in identifying quality of care issues. HCFA conducted four comparative surveys in Colorado between February of 1999 and March of 2000. These surveys were conducted between 12 and 32 days after the Division's surveys, depending on the nursing facility. We found that HCFA surveyors cited eight times the deficiencies that Division surveyors did. In contrast, HCFA cited about two times the deficiencies as surveyors in other Region VIII states (HCFA Region VIII states include Colorado, Montana, North Dakota, South Dakota, Utah, and Wyoming). For three Colorado facilities with a total of 49 deficiencies, HCFA determined that 28 deficiencies would have been present when Division surveyors were on-site. Further, of 73 deficiencies identified by HCFA surveyors, 15 related directly to quality of care standards, including pressure sores, nutrition, and hazards for residents. These comparative surveys raise questions about the effectiveness of the Division's surveys in uncovering quality of care concerns at Colorado nursing facilities.

On-Site Reviews

We contracted with three registered nurse consultants to conduct on-site evaluations of two surveys conducted by Division surveyors and to review 25 completed survey files. Our consultants, with 30 cumulative years of experience reviewing quality of care issues, made the following observations:

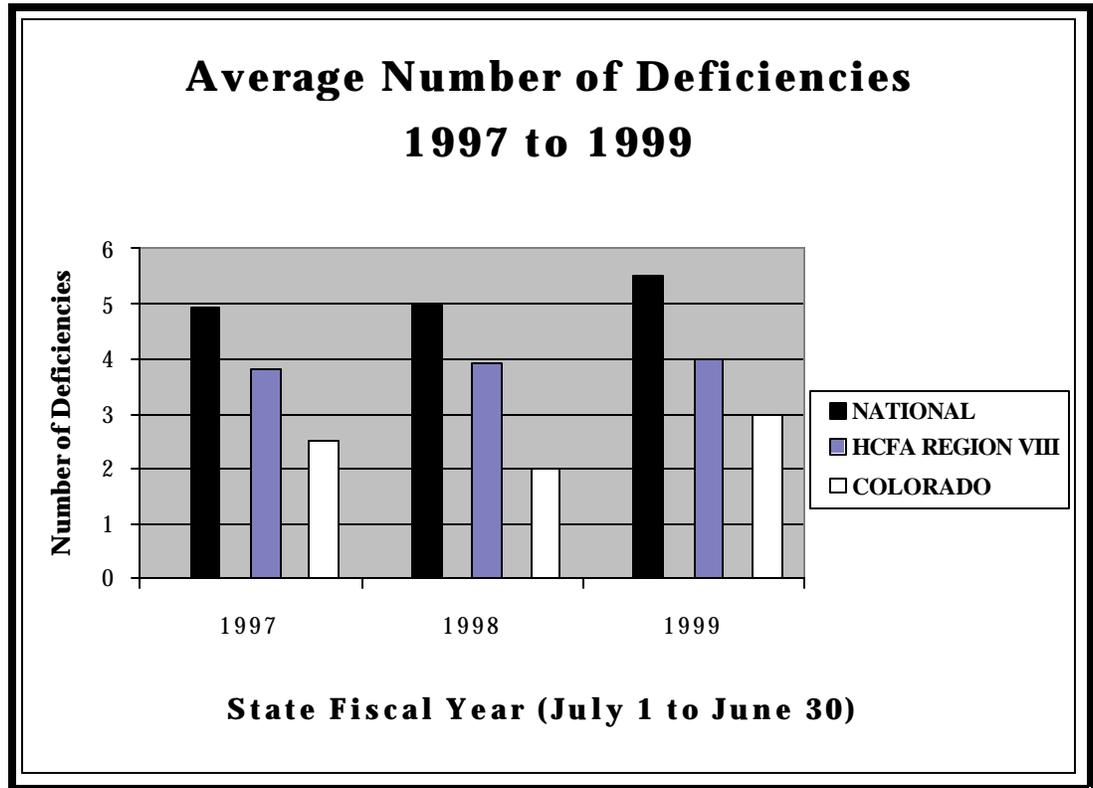
- **Division surveyors did not identify a significant medical treatment issue for investigation at one nursing facility.** Our review determined that there was a quality of care issue related to the nursing facility's treatment of pressure sores. Pressure sores were observed on more than one resident. In one instance, the pressure sores developed during the resident's stay at the facility and progressed to wet gangrene. The resident had to have his foot amputated. Division surveyors did not investigate pressure sores during the survey until our nurse consultants brought these concerns to the survey team's attention. A deficiency was subsequently cited. At another facility, we observed that Division surveyors did not follow HCFA investigative protocols for three pressure sores identified on a resident.
- **Division surveyors did not appropriately assign scope and severity to a housekeeping and maintenance deficiency at one facility.** Division surveyors noted numerous problems with dirt and grime throughout the facility. The surveyors assigned a scope and severity of "E" (a "pattern" of incidents with potential for more than minimal harm). Our nurse consultants would have assigned a scope and severity of "F" ("widespread" problem with potential for more than minimal harm) because the problem was evident in 48 of 75 rooms, 3 of 4 dining rooms, and 5 of 5 units at this facility. An "F" sanction is significantly more serious than an "E" sanction, since more severe penalties may be imposed.
- **Division surveyors overlooked problems with administering pain medication at one facility.** During the survey at one facility, our nurse consultants observed a resident who was exposed and in substantial pain. The resident had a doctor's order for pain medication each hour as needed, but the resident had not received his pain medication for at least five hours. The Division's surveyor noted that the resident was exposed, but did not observe that the resident was in pain and had not received his pain medication. Although the Division cited a dignity deficiency, no focused review or investigation of pain control occurred during the survey. Additional focused review may have resulted in citing a deficiency.

- **Division surveyors did not thoroughly investigate infection control issues at one nursing facility.** During the initial tour of the facility Division surveyors noted catheters hanging in one resident room with the tips exposed and lying on the floor. The exposed catheters should have raised an issue about the facility's commitment to infection control; however, Division surveyors did not investigate this issue further. The Division cited infection control as an "A," indicating substantial compliance. The Division could have substantiated a scope and severity of "D" if surveyors had conducted the investigation as warranted by the circumstances.
- **Division surveyors did not consistently comply with HCFA documentation requirements.** Our survey observations noted that Division surveyors filed incomplete forms, did not record the number of required resident interviews on sampling forms as required by HCFA, and modified the sample size without documenting the rationale. During our review of 25 completed survey files, we noted that 14 of 25 files contained incomplete forms required by HCFA and 5 of 25 files contained at least one missing document. Of 25 files, 11 Resident Review Worksheets were not completed as required by HCFA regulations. Resident reviews are critical because they often uncover problems with quality of care. Complete documents are important for supervisory review, to substantiate deficiencies, and to withstand scrutiny upon appeal.

Our review of HCFA comparative reports revealed that HCFA surveyors identified some of these same issues during their surveys at different nursing facilities. For instance, HCFA also raised issues concerning pressure sores in prior surveys. In each instance, HCFA surveyors cited deficiencies when Division surveyors did not.

Deficiencies Cited in Colorado and Other States Regionally and Nationally

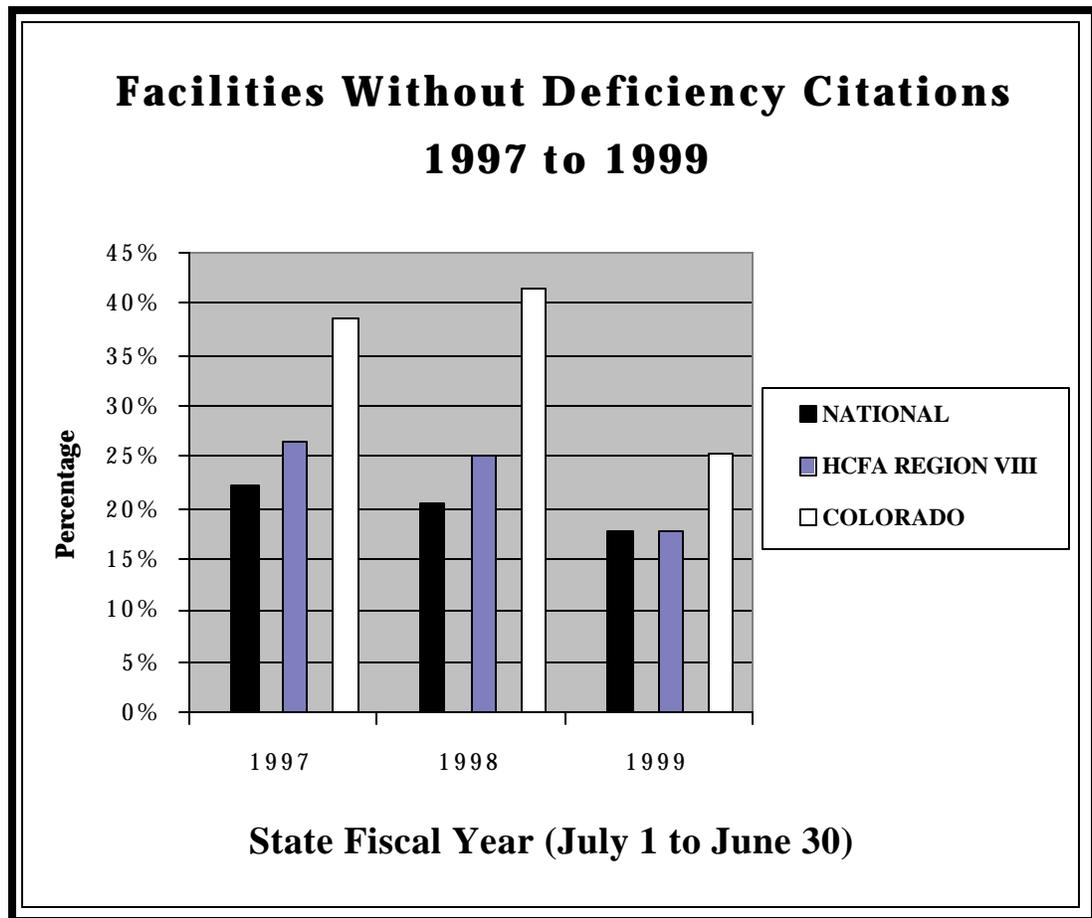
We compared deficiencies cited during surveys in Colorado with federal data available at national and regional levels (HCFA Region VIII states include Colorado, Montana, North Dakota, South Dakota, Utah, and Wyoming). We found that during the past three years the Division's surveyors have identified, on average, 51 and 36 percent fewer deficiencies, respectively, than other states nationally and regionally. Deficiencies cited for the past three years are shown in the following graph.



Source: American Health Care Association's *Nursing Facilities' Deficiency Report*.

From these data one could conclude that Colorado's nursing facilities are providing higher-quality care than other states nationally or in Region VIII. However, when this information is viewed along with the data already presented in this report, this raises questions about Colorado's oversight of quality of care through surveys.

We also found that, on average, 35 percent of Colorado facilities were not cited with any deficiencies during the past three years. In contrast, an average of 23 and 20 percent of facilities, respectively, in Region VIII and nationally were not cited with any deficiencies. These data are presented in the following graph.



Source: American Health Care Association's *Nursing Facilities' Deficiency Report*.

Further, we found that Colorado cites deficiencies with an average lower severity than other states nationally and regionally. For example, substantially fewer facilities in Colorado receive deficiencies coded with a scope and severity of "F" or higher. A facility cited with a deficiency of "F" or higher will be subject to more serious sanctions, including monetary penalties, than a facility cited with deficiencies coded at D or E. The percentage of deficiencies coded at "F" or higher in Colorado, Region VIII, and nationally is displayed in the following chart.

Comparison of Scope and Severity Ratings Colorado, Region VIII, and U.S. Federal Fiscal Year 1999			
Scope and Severity	Colorado	Region VIII	United States
A through E	93%	83%	82%
F through L	7%	17%	18%
Source:	American Health Care Association's <i>Nursing Facilities' Deficiency Report.</i>		

The chart shows that, during 1999, about 7 percent of the deficiencies cited in Colorado had a scope and severity of F or greater and 93 percent had a scope and severity of E or less. In contrast, about 18 percent of the deficiencies cited nationally during 1999 had a scope and severity of F or greater and about 82 percent had a scope and severity of E or less.

These graphs and charts show that Colorado is an outlier in terms of both the number and scope and severity of deficiencies cited. Again, these data raise questions about whether the Divisions' surveyors are effectively uncovering quality of care issues at Colorado nursing facilities.

Increased Training and Supervision Are Needed

The importance of citing a deficiency, when supported by adequate evidence, cannot be overstated. Federal rules require that all deficiencies of B or greater result in a plan of correction. The plan of correction must be submitted by the nursing facility within 10 calendar days. Additionally, federal rules require the Division to resurvey any facility with a deficiency of G or greater. The facility must be in substantial compliance within 90 days or the facility will be denied payment for new Medicaid and Medicare patient admissions. The resurvey is focused on reviewing the issues that led to citing the deficiency. If the deficiency is cited again, sanctions may be imposed by the federal government.

The Division resurveys all facilities with a deficiency of B or greater within 90 days. For a sample of 19 nursing facilities with deficiencies cited at B or greater, we found that all 19 facilities submitted required plans of correction within specified time frames. Resurveys also occurred within 90 days as required by federal rules. In each instance, the deficiencies were corrected and no further deficiencies were cited.

Since deficiency citing is key to ensuring nursing facilities correct quality of care issues, it is critical that Division surveyors identify and thoroughly investigate potential deficiencies and cite and code them appropriately. The Division can improve its deficiency citing as explained below.

First, we identified a need for increased teambuilding for Division surveyors. HCFA requires a multidisciplinary composition for all survey teams nationwide. Survey teams must include professionals from multiple disciplines, such as dietitians, therapists, and social workers, in addition to nurses. The Division's survey teams are composed of the mix of professionals required by the federal government. However, multidisciplinary teams need strong teambuilding skills to operate effectively. Through increased training and teambuilding, the Division can ensure that all survey team members have an awareness of clinical issues and can appropriately identify quality of care concerns.

Second, we noted a need for increased training. The Division reports problems with staff turnover. As the Division hires new staff to replace those who leave, fewer staff have experience conducting surveys. Our review of staff experience confirms this fact. Of 23 nursing facility surveyors who spend most of their time on-site at facilities, over half have three years or less experience, and 26 percent have one year or less experience. Division staff report that these newer staff have not had the same training opportunities as more experienced staff. For example, the Division developed a training program on investigative protocols that it presented to its own surveyors and to other states nationally. It reports that three of its nursing facility surveyors have not yet had this training. The Division is currently revising this training and will provide the training to these surveyors when revisions are complete.

Third, Division staff report that more structured observations by supervisors while teams are on-site are needed. According to the Division, for 227 surveys conducted during Fiscal Year 2000, about 12 had structured observations by supervisors. The Division plans to use HCFA surveys, quality indicators, and informal reviews of completed surveys to identify issues that need to be observed and reviewed while teams are on-site. Additionally, the Division plans to increase the number of on-site survey observations completed by supervisors.

Recommendation No. 63:

We recommend the Health Facilities Division increase focus on quality of care and deficiency citing through certification surveys. This should include:

- a. Training to enhance cross-disciplinary understanding, focusing on investigative protocols, scope and severity ratings, deficiency tag assignments, and resident risks observable through interviews, patient records, facility records, and facility inspections.
- b. Structured on-site review by supervisors of survey team activities.
- c. Teambuilding techniques to ensure timely communication occurs throughout the survey process.

Health Facilities Division Response:

Agree. The Division is committed to improving its focus on quality of care and deficiency citing and will increase surveyor training, on-site supervision, and teambuilding. The Division has hired a Clinical Nurse Field Manager to provide additional on-site supervision of survey teams and is scheduling a gerontological nursing assessment training for all surveyors and supervisors.

Although we agree with the auditors' recommendation, we disagree with the report text in the following areas. First, we disagree with the assumption that HCFA comparative survey results are comparable to the surveys done by the Division. HCFA comparative surveys are completed at different times and with more resources than those available for state agency use. Other states have raised concerns about HCFA comparative surveys and HCFA indicates it will be implementing a state appeals process in the future. Second, we disagree with the consultants' on-site observations. Our disagreement is based on differences in how we perceive the facts and on differences in professional opinion. For example, our survey team identified pressure sores as a potential problem prior to entering the facility, rather than in response to the consultants' comments. Finally, we disagree with the assumption that a simple comparison of the number of deficiencies in Colorado and other states is valid. This comparison does not recognize that legitimate factors such as Medicaid reimbursement rates, state licensure laws and regulations, consumer information, and the involvement of the state's ombudsman program may cause variances from state to state.

These disagreements, however, do not diminish the Division's agreement with the recommendation.

Conflict of Interest Statements

The federal government requires all Division surveyors to complete a conflict of interest statement to maintain the integrity of surveys and investigations. The purpose of the conflict of interest statement is to identify any relationships between Division employees and a nursing facility that would impact the objectivity or credibility of a survey or investigation. We reviewed the Division's conflict of interest statements and identified the following problems:

- **Some conflict of interest statements were missing or outdated.** Of a sample of 10 employees, the Division could not find conflict of interest statements for 2 people. Additionally, conflict of interest statements for two employees had not been updated since 1995. If conflict of interest statements are missing or out of date, the Division may not be aware of relationships between surveyors and nursing facilities that could jeopardize the outcome of a survey or investigation.
- **The supervisor who staffs and schedules surveys does not maintain a list of potential staff conflicts of interest.** As a result, the supervisor could inadvertently assign staff to a survey or investigation who may have a business or personal relationship with nursing facility staff. This could compromise the outcome of the investigation at that nursing facility.
- **Conflict of interest statements do not require employees to certify that they have not accepted payments or gifts from nursing facilities or related parties.** Again, this information is important for ensuring that Division staff observe ethical behavior and maintain the objectivity and credibility of the Division's oversight of nursing facilities.

Recommendation No. 64:

The Health Facilities Division should improve its oversight of employee conflicts of interest by requiring all staff to complete and update their conflict of interest statements annually. Division supervisors should review these statements and consider conflicts of interest before assigning staff to surveys or investigations. The Division should modify its conflict of interest statements to require each employee to certify that he or she has not accepted payments or gifts from any nursing facilities or their related parties.

Health Facilities Division Response:

Agree. The Division has asked its employees to complete a current conflict of interest form and has distributed information reminding employees of its conflict of interest policies. The forms will be updated at least annually and as necessary when changes occur. In addition, employee conflict of interest information will be incorporated in the Division's data system where it will be accessible to supervisors.

Department of Public Safety

Division of Criminal Justice

The Department of Public Safety is responsible for providing a safe environment for the citizens of Colorado. Within the Department, the Division of Criminal Justice is responsible for improving the administration of the criminal justice system in Colorado. Please refer to page 93 in the Financial Statement Findings section for additional background information.

Salaries Charged to Federal Grants Should Be Properly Supported

Many staff within the Division spend their time working on several federal programs. We found that the Division does not maintain actual time records that would allow it to accurately allocate time spent on each federal program. Please refer to Recommendation No. 27 in the Financial Statement Findings section for additional details, our recommendation, and the Division's response.

Byrne Formula Grant Program

The Byrne Formula Grant, administered by the Division, is one of the largest sources of non-operating law enforcement monies for systems and program improvements throughout the State. Federal law lists 26 different purposes that Byrne Formula Grant monies may be used for, such as a variety of anti-drug efforts including multi-jurisdictional task force programs, career criminal prosecution programs, and programs to improve the criminal and juvenile justice system's response to domestic and family violence. At least 5 percent is required to fund criminal history improvement projects. Priority is given to multijurisdictional task forces and criminal history improvement projects. An average of about \$7.4 million is awarded annually to the Division.

Maintain Compliance With the Cash Management Improvement Act

The Cash Management Improvement Act (CMIA) regulates the transfer of funds between federal and state agencies for federal grants. This is implemented through an agreement between the U. S. and State Treasury (Agreement). The Agreement requires that the Division request funding so that payment vouchers are reimbursed by federal funds five days after issue. Indirect costs of administering the grants are required to be recovered proportionally with each drawdown request. The Division's Byrne Formula Grant Program and Violent Offender Program, which provides funds to expand and build facilities for violent offenders, is subject to the Agreement. During our Fiscal Year 2000 audit we found that the Division is not in compliance with the Agreement.

We discovered that the Division is drawing down funds about once a month. The amount drawn is based on expenditures incurred and expected expenditures through the end of the month. For the Byrne Program, our testing of the drawdown in the months of March and May predominantly showed that the State lost interest by not drawing funds soon enough, but also noted instances in which funds were drawn before the expenditures were incurred. For the months tested the State lost approximately \$6,000 in interest. For the Violent Offender Program the only drawdown was done in June for reimbursement of expenditures occurring throughout the entire fiscal year.

Our audit showed that reimbursements for indirect costs are not being requested appropriately. Indirect costs are those costs that cannot be directly related to the administration of a specific program. For example, the expenses of operating the Executive Director's Office benefit the Division as a whole, but do not usually relate to a specific federal program. However, a percentage of these indirect costs may be requested and paid for through federal programs. The indirect costs must be requested proportionally in each drawdown. For the Byrne program, instead of drawing down a portion of the indirect costs in each request, the Division claimed a total of \$29,087 on two separate occasions. The Violent Offender Program had \$1,000 in indirect costs charged on one request. Although this only resulted in less than \$10 in interest costs to the State, this method of indirect cost reimbursement does not meet regulatory requirements.

Cash management procedures ensure that drawdowns are made according to the Agreement and indirect costs are properly included in the requests. The Division may be incurring a federal interest liability or cause a loss of interest earnings to the State by failing to comply with the Agreement.

Recommendation No. 65:

The Division of Criminal Justice should ensure compliance with the Cash Management Improvement Act by:

- a. Making draws in accordance with the Agreement.
- b. Including indirect costs proportionately in each drawdown.

Division of Criminal Justice Response:

Agree. The Division will work with the State Treasurer's Office to develop an implementation plan for procedures which will bring them into compliance with the Cash Management Improvement Act and the U. S. Treasury - State Agreement. The estimated implementation date is December 31, 2001.

Evaluate Site Visit Plan for Subgrantees

The Division is required to subgrant 60 percent of the Byrne Formula Grant Program to local entities. On top of this, subgrants are also made to other state agencies. There are between 70 and 90 subgrantees each year, sharing in the 1999 award of \$7.5 million. The average award under the 1999 grant was \$148,464. *OMB Circular A-133* requires that the State monitor subgrantees to ensure that federal funds are being spent according to their mandated purposes. This requirement is met through a review of subgrantee's Single Audit Reports. Although compliance with *OMB Circular A-133* has been achieved, the Division was unable to follow its internal policy regarding site visits due to staffing issues.

The internal policy states that site visits will be conducted when specific issues are noted, will be chosen based on the level of funding granted, and will be selected based on various other criteria. In addition, it stated in its Strategic Plan, which is part of the application package for the grant, that it will conduct site visits to enable staff to describe the project comprehensively, discuss the impact of the project on the community, and provide technical assistance to subgrantees. The Division performed site visits during the last two weeks of the fiscal year.

Six subgrantees were visited. At this rate it would take about 15 years to visit each subgrantee. The typical time period for the grants is four years. With such coverage many subgrantees would not receive any site visits, which is not consistent with the Division's internal policies. We found that only two of the six visits were for dollar amounts exceeding the average grant award.

The Division should develop a schedule of site visits that will allow it to meet its internal policies. Currently the extent of site visits performed violates departmental policy and conflicts with the Strategic Plan submitted to the federal government.

Recommendation No. 66:

The Division of Criminal Justice should develop a schedule to satisfy the objectives stated in the Strategic Plan as well as in its internal policies.

Division of Criminal Justice Response:

Agree. The Division has developed an accelerated schedule in order to complete the site visits that were not conducted as a result of the loss of three grant managers, including the manager of the unit, within a four-month period during Fiscal Year 1998 - 1999. Replacement personnel are in place and grant monitoring training has been completed. The aggressive schedule already is on track to bring the unit into full compliance with the Division's policy within one year. This was implemented in July 2000.

Accurately Compile Financial Status Reports

An SF-269 Financial Status Report must be filed with the federal Bureau of Justice Assistance every quarter. The report contains federal expenditures, state and/or matched expenditures, and remaining balances for the individual grant programs. During our Fiscal Year 2000 audit we noted the following problems in the preparation of this report for the Byrne Formula Grant Program:

- **Program income is not reported accurately.** Program income is earned in a variety of ways including through the sale of seized property by subgrantees. The expenditure of the program income is reported to the State and by the State to the federal government when the assets have been liquidated into cash. The income

must be spent for program purposes, but commonly is not expended until the subsequent year pending the decision of the subgrantee's local board on exactly how to allocate the income. If the income was earned under the 1999 grant, the related expenditures must be reported against the 1999 grant, even though they may not have occurred in Fiscal Year 2000. We found that subgrantees reporting expenditures of program income in the year in which they occurred, not against the grant that the income was earned under. As a result, the Division is manually allocating portions of program expenditures amongst grant years. In one instance, because program expenditures were reported incorrectly, reports showed that they spent more program income than they earned for their 1999 grant by \$13,362. We found five out of nine instances where the Division had to allocate income between grant years because the subgrantee reported the program expenditures incorrectly.

- **Administrative expenditures for the match portion of the grant are not reported in a timely manner on the Financial Status Report.** Although the Financial Status Report is based on the grant system and reconciled monthly to the State's accounting system, the administrative expenditures for the cash match portion of the grant are not always updated on internal grant charts. The internal grant charts are the basis for the preparation of the Financial Status Report. We found two out of three instances where a total of \$120,214 was not reported timely on the Financial Status Report because the internal reports were not updated.
- **Unliquidated obligations are not properly reported.** The report shows unliquidated obligations for both the federal and the State and local 25 percent matching portion. For the federal portion, the Division reports the amount of subgrants outstanding or for which expenditures are still expected. However, the Division has always shown \$0 for the State and local matching portion. In the grant status report for the quarter ending December 31, 1999, the unliquidated portion for the State and local percent match amounted to \$3.5 million. When subgrants are made, the match is also obligated, and portions not yet spent should be reported consistently with the federal portion as unliquidated obligations.

Any instance of inaccurate reporting of program income, administrative expenses, or unliquidated obligations by subgrantees needs to be addressed by the Division through improving report forms and instructions. Incorrect and inaccurate reports may ultimately jeopardize federal funding.

Recommendation No. 67:

The Division of Criminal Justice should develop procedures for preparing its federal Financial Status Reports that require:

- a. Distinct reporting of program income by grant year.
- b. Current data on administrative expenditures be reported.
- c. Reporting of the unobligated liquidations for the matching portion of the grant to maintain consistency with the federal unobligated portion.

Division of Criminal Justice Response:

Agree. The Division will work with grant managers and modify report forms and instructions to ensure accurate reports to the federal government by January 1, 2001.

Office of the State Treasurer

Introduction

The Office of the State Treasurer is established by the State Constitution and is responsible for efficiently managing the State's monies. The Office also manages the State's investments and implements and monitors the State's cash management procedures. Please refer to page 113 in the Financial Statement Findings section for additional background information.

Cash Management Improvement Act

The Cash Management Improvement Act (CMIA) regulates the transfer of funds between federal and state agencies for federal grants. The CMIA regulations require the State to match the time between incurring expenditures of federal funds and requesting and receiving reimbursement. States are required to enter into a Treasury - State Agreement (Agreement) with the U. S. Treasury. This Agreement specifies the procedures that the State will follow to carry out transfers of funds.

The State has just completed the first year of a new Agreement. The Agreement lasts five years (until Fiscal Year 2004) and may be modified by either party. In Fiscal Year 2000 there were 34 federal programs covered by CMIA at the Departments of Education, Health Care Policy and Financing, Human Services, Labor and Employment, Local Affairs, Public Health and Environment, Public Safety, and Transportation. These programs had expenditures of more than \$2 billion in Fiscal Year 2000.

Each year an Annual Report must be submitted to the Financial Management Service (FMS) of the U. S. Treasury by December 31. This report details any interest liability that is owed by the State or federal government.

Monitor Compliance With U. S. Treasury - State Agreement

The Treasurer's Office is responsible for ensuring that the State is in compliance with the U. S. Treasury - State Agreement. CMIA regulations require that the State calculate draw

patterns to match the time between when the funds are drawn and when they are needed. Draw patterns prescribe when each agency should request funds from the federal government so that, on average, federal funds are received the same time state funds are paid. During our Fiscal Year 2000 audit we found that the Treasurer's Office has not performed testwork to determine whether agencies are in compliance with specified draw patterns since Fiscal Year 1997.

During our current audit we noted that some agencies were not following the prescribed draw patterns. Failure to follow the appropriate draw patterns can result in an interest liability due to the federal government or lost interest earnings to the State. Unless agency compliance is periodically monitored, there is a risk that large liabilities could go undetected. Without independently determining whether state agencies are following the prescribed draw patterns and related provisions, the Treasurer's Office cannot certify the accuracy of the CMIA Annual Report or the State's compliance with the Agreement. During the period tested, the Treasurer's Office was not aware that state agencies were not following the prescribed draw patterns.

For example, at the Department of Public Safety we noted that the Department is drawing down funds about once a month instead of within five days of making an expenditure as required by the Agreement. We also determined that the Department of Human Services was out of compliance with CMIA. Although the Department implemented a new County Financial Management System in Fiscal Year 2000, the new system has not enabled the Department to implement drawdown practices consistent with CMIA requirements.

The Treasurer's Office should determine whether or not agencies are in compliance with CMIA. The Treasurer's Office could develop procedures to periodically test the draws and payments of warrants made by individual agencies. Procedures should include determining the dates that federal funds were requested and received for selected disbursements. Also, the Treasurer's Office should determine the dates that the federal funds were requested in accordance with the draw patterns prescribed in the Agreement by comparing the disbursement, request, and receipt dates.

Recommendation No. 68:

The Treasurer's Office should determine whether the State is in compliance with the Cash Management Improvement Act and that transfers of funds are made in a timely manner between federal and state agencies.

Treasurer's Office Response:

Agree. Treasury's responsibilities as State CMIA coordinator under Part 205 of the Code of Federal Regulations (CFR) include (1) coordinating all CMIA related interactions with the U.S. Treasury, (2) maintaining records supporting interest calculations, clearance patterns, direct costs, and other functions directly pertinent to the implementation and administration of CMIA, and (3) preparing the CMIA annual report.

Treasury agrees with the auditor's concern regarding interest liabilities from the non-compliance with CMIA draw schedules during the fiscal year. Although it is not feasible for Treasury independently to determine or test an agency's compliance with its CMIA draw schedule, Treasury will implement an improved monitoring process by December 31, 2000. This new plan will include semi-annual communications with appropriate State agencies and require written affirmation by each agency of its compliance with its draw schedules.

The U. S. Treasury - State Agreement Should Be Revised

The U. S. Treasury - State Agreement lists the programs that are covered by CMIA, the funding techniques, draw patterns for each agency, and the methods of calculating state and federal interest liabilities. As stated earlier, the State has just completed the first year of a new Agreement, which may be modified by either party. During our audit we noted the following errors in the current Agreement:

- **Three programs that were included in the Agreement did not meet the major program threshold as defined by the Treasurer's Office.** The Treasurer's Office determined that a program was covered under CMIA by establishing a threshold of \$7 million. In order to determine what programs were covered in the current Agreement, the Treasurer's Office reviewed the Schedule of Federal Expenditures for Fiscal Year 1998. Three programs included in the Agreement did not have total expenditures of more than \$7 million in Fiscal Year 1998.
- **One federally funded program at a university was inappropriately included in the Agreement.** CMIA regulations state that programs at institutions of higher education, hospitals, or nonprofit organizations are not subject to the Act's

requirements. In addition, this program was listed as being administered by the Department of Human Services in the Agreement.

- **One program that is not covered by the current CMIA Agreement was included in the 1999 Annual Report to the FMS.** The Annual Report shows the computation of any state and/or federal interest liability that occurred due to agencies' not following CMIA requirements. The Annual Report should include programs that are covered under the current Agreement. During our audit we noted that the Treasurer's Office included information for one program in the Annual Report that was not included in the current Agreement. Since there was no interest liability for this program, no dollars were reported. However, by including the program in the report, the U. S. Treasury is led to believe that the program is subject to and has complied with the Agreement.
- **One program has recently exceeded the threshold and should be included in the Agreement.** One program at the Department of Public Health and Environment had expenditures over \$7 million for the first time in Fiscal Year 2000. This program exceeded the CMIA threshold; therefore, the Agreement should be updated to include this program.

Programs included in the Agreement are subject to its terms. If programs do not meet the agreed-upon criteria but are still incorporated into the Agreement, the U. S. Treasury will expect that the mandated draw patterns will be followed. Since the Agreement can be modified, the Treasurer's Office should review the current Agreement to ensure that only applicable programs are included.

Recommendation No. 69:

The Treasurer's Office should review the current U. S. Treasury - State Agreement to ensure that only programs that are subject to the Cash Management Improvement Act are included in the Agreement.

Treasurer's Office Response:

Agree. Beginning in December 2000 and semi-annually thereafter, Treasury will send agency controllers a list of their existing CMIA grants and require them to make any changes in funding levels and to identify any new grants that meet the CMIA dollar threshold. The Treasury will review the information and, based upon the information provided, update the federal-state agreement.

Disposition of Prior Year Audit Recommendations

The following audit recommendations are summarized from the Statewide Audit for Fiscal Years 1999, 1998, 1997, and 1996. The Statewide Audit includes both financial audit and single audit recommendations.

Report and Rec. No.	Recommendation	Disposition
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Department of Corrections

1999 Single Audit Rec. No. 1	The Department of Corrections should record the receipt of all pharmaceuticals transferred into and out of the Pharmacy.	Implemented.
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Department of Education

1998 Single Audit Rec. No. 6	The Department of Education should strengthen its internal controls over subrecipient monitoring by determining which subrecipients are no longer subject to Single Audit requirements and developing a plan for monitoring each subrecipient.	Implemented.
1998 Financial Audit Rec. No. 7	The Department of Education should complete the implementation of its disaster recovery plan for the HP 3000 system by purchasing a backup system and testing the backup system regularly.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

**Department of Health Care Policy and
Financing**

1999 Single Audit
Rec. No. 2

The Department of Health Care Policy and Financing (HCPF) should prioritize completion and submission of cost allocation plans for Fiscal Years 1999, 1998, and 1995, including the development of time-and-effort studies or similar methodology to support the plans to be submitted.

Partially implemented. As of September 29, 2000, the Department received federal approval, through the Health Care Financing Administration, of the Fiscal Year 1995 through 1999 cost allocation plans. However, the Department has not submitted a plan for Fiscal Years 2000 or 2001. Approved cost allocation plans should be in place prior to the beginning of the fiscal year. See current year Recommendation No. 5.

1999 Single Audit
Rec. No. 3

The Department of Health Care Policy and Financing should ensure payments are made only for allowable costs under the Medicaid program by (a) improving controls over third-party resources, (b) establishing claims reviews, (c) requiring detailed support for claims, (d) ensuring that Electronic Data Interchange agreements are current, and (e) requiring that providers submit client signature logs to facilitate reviews.

Part a. and b: Partially implemented. The Department's fiscal agent for Medicaid has partially implemented "Intent to Retract" procedures to recover amounts related to third-party resources. See current year Recommendation No. 34.

Part c: Partially implemented. See current year Recommendation No. 39.

Part d: Not implemented. See current year Recommendation No. 34.

Part e: Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1999 Single Audit
Rec. No. 4

The Department of Health Care Policy and Financing should ensure adequate controls are in place over automated systems for the Medicaid program by performing and documenting analysis for the Medicaid Management Information System (MMIS) and considering a requirement that the fiscal agent obtain an independent assessment of controls over the MMIS.

Not implemented. See current year Recommendation No. 35.

1999 Single Audit
Rec. No. 5

The Department of Health Care Policy and Financing should enhance control procedures and review processes for federal drawdowns under the Medicaid program by (a) establishing standardized procedures that specifically address the manual Disproportionate Share Hospital program transactions and prevent duplicate federal drawdowns, and (b) implementing review procedures that compare expenditures and allotments, and determine if a request for supplemental federal funds needs to be submitted.

Part a: No longer applicable. All drawdowns are now completed under the normal drawdown process.

Part b: Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1999 Single Audit
Rec. No. 6

The Department of Health Care Policy and Financing should recognize and work to meet federal limits for non-benefit activity costs under the Children's Health Insurance Program by (a) recording a liability quarterly for federal reimbursement received related to expenditures in excess of the 10 percent limit, (b) developing a strategy to ensure non-benefit activity costs are appropriately reduced, and (c) informing the General Assembly on the status of reducing non-benefit activity costs to the required level.

Part a: Implemented.

Part b: Partially implemented. The Department continues to work on a strategy to reduce administrative costs to the necessary level. These costs were budgeted not to exceed the federal limit for receiving matching funds for Fiscal Year 2001. We will continue our follow-up in Fiscal Year 2001.

Part c: Not implemented. We will continue our follow-up in Fiscal Year 2001.

1999 Single Audit
Rec. No. 23

The Department of Health Care Policy and Financing should strengthen controls over Medicaid client eligibility processes by (a) reviewing and documenting the Department of Human Service's Single Entry Point monitoring, (b) working with the Department to implement control procedures to ensure all county departments of social services are maintaining current Medicaid files, and (c) establishing procedures to ensure claims are not being paid and individuals are disenrolled if they are not eligible for benefits.

Part a: Implemented.

Part b: Partially implemented. The Department of Health Care Policy and Financing has revised its agreement with the Department of Human Services to strengthen monitoring of Single Entry Point entities and provide additional training on requirements. See current year Recommendation No. 36.

Part c: Not implemented. See current year Recommendation No. 36.

**Report and
Rec. No.**

Recommendation

Disposition

1999 Single Audit Rec. No. 24	The Department of Health Care Policy and Financing should improve controls over provider eligibility by (a) requiring current provider agreements and applicable provider licenses, (b) revising procedures to ensure expenditures are made only to eligible providers, and (c) including notification provisions in the interagency agreement in the event a mental health provider loses its license or certification under the Medicaid program.	Parts a and b: Not implemented. See current year Recommendation No. 37. Part c: Deferred. The interagency agreement between HCPF and the Department of Human Services was revised effective July 1, 2000. We will continue our follow-up in Fiscal Year 2001.
1999 Single Audit Rec. No. 25	The Department of Health Care Policy and Financing should ensure all necessary complaint information is maintained under the Medicaid Managed Care Program by requiring all complaints under the Programs for All Inclusive Care for the Elderly be reviewed; continue to monitor providers participating in the managed care program.	Not implemented. See current year Recommendation No. 38.
1999 Single Audit Rec. No. 26	The Department of Health Care Policy and Financing should require that case files contain supporting documentation in chronological order from case opening to disposition with a corresponding log of the case history.	Not implemented. See current year Recommendation No. 39.
1999 Single Audit Rec. No. 27	The Department of Health Care Policy and Financing should develop an overall framework to heighten accountability for fighting Medicaid fraud and abuse.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1999 Single Audit
Rec. No. 28

The Department of Health Care Policy and Financing should work with the Medicaid Fraud Control Unit to recover past-unrefunded prescription credits and monitor future prescription refunds to make sure new pharmacy program controls are working as intended.

Partially implemented. The Department implemented requirements related to signature logs documenting recipients' receipt of prescriptions on June 1, 2000. The Department needs to implement procedures to monitor these logs to ensure prescription credits are received in appropriate instances. See current year Recommendation No. 34.

1999 Single Audit
Rec. No. 29

The Department of Health Care Policy and Financing should ensure that all nursing facilities receive in-depth reviews of billing practices and personal needs funds on a systematic basis.

Deferred. The Department is currently awaiting a response from the Joint Budget Committee regarding contingency-based contracting. We will continue our follow-up in Fiscal Year 2001.

1999 Single Audit
Rec. No. 30

The Department of Health Care Policy and Financing should undertake a comprehensive review of high-risk programs that result in inappropriate payments and modify its policies and procedures to prevent payment of inappropriate claims.

Partially implemented. The Fraud and Abuse Task Force has reviewed and prioritized high-risk programs. The Department is in the process of drafting more stringent Program Integrity rules. Implementation date: February 1, 2001. In addition, the Program Integrity Unit will develop a Request for Proposal (RFP) for a contingency-based contract for post-payment reviews focused on high-risk programs. Implementation date for posting of RFP: June 2001.

1999 Single Audit
Rec. No. 31

The Department of Health Care Policy and Financing should review and revise regulations, statutes, application materials, and provider agreements to reduce fraud and abuse.

Deferred. We will continue our follow-up in Fiscal Year 2001.

**Report and
Rec. No.**

Recommendation

Disposition

1999 Single Audit
Rec. No. 32

The Department of Health Care Policy and Financing should work with the Medicaid Fraud Control Unit to propose legislation that establishes anti-kickback and civil false claims statutes, and anti-unbundling regulations.

Partially implemented. State civil monetary law was proposed and defeated during the 2000 Legislative Session. The Department plans to propose similar legislation during the 2001 Legislative Session. The Department has proposed regulations related to anti-unbundling. Implementation date for regulations: February 1, 2001.

1999 Single Audit
Rec. No. 33

The Department of Health Care Policy and Financing should obtain date of death information for use in seeking recoveries for past inappropriate claims and preventing payment for services provided after date of death in the future.

Implemented.

1999 Single Audit
Rec. No. 34

The Department of Health Care Policy and Financing should work with its fiscal agent to verify and document that all required application materials are included with the initial application and that application materials are filled out completely before enrollment into the Medicaid program.

Not implemented. See current year Recommendation No. 36.

1999 Single Audit
Rec. No. 35

The Department of Health Care Policy and Financing should ensure that case files for the Children's Health Insurance Program clearly document the eligibility status for each child.

Deferred. We will continue our follow-up in Fiscal Year 2001.

1997 Single Audit
Rec. No. 2

The Department of Health Care Policy and Financing should improve its management of accounts receivable by ensuring reconciliations are complete and performed in a timely manner and by further automating the reconciliation process.

Partially implemented. The Department continues not to reconcile federal due to/from accounts. We will continue our follow-up in Fiscal Year 2001.

**Report and
Rec. No.**

Recommendation

Disposition

1997 Single Audit
Rec. No. 3 The Department of Health Care Policy and Financing should improve its oversight of the collection of Medicaid overpayments by improving the tracking, reporting, and analysis of identified overpayments and using this information to aid county collection efforts. Implemented.

Department of Higher Education

Board of Regents of the University of Colorado

1999 Single Audit
Rec. No. 7 The University of Colorado Health Sciences Center should ensure compliance with federal and University regulations, policies, and procedures concerning grants purchases and dispositions of federally funded assets over \$5,000. Implemented.

Colorado Historical Society

1999 Single Audit
Rec. No. 8 The State Historical Fund should develop standard criteria to be documented and used in determining the level of monitoring to occur for historical preservation projects. Implemented.

1996 Financial
Audit Rec. No. 9 The Colorado Historical Society should review TOP SECRET violation reports or implement alternative procedures for monitoring information system security violations. Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Colorado Student Loan Division

1999 Single Audit
Rec. No. 36

The Colorado Student Loan Division should work with the State Treasurer's Office to resolve problems with the outstanding check reports.

Partially implemented. The Division has worked with the State Treasurer's Office to resolve reconciling items from eighteen as of June 30, 1999 to three as of June 30, 2000. The Bank's outstanding check balance now agrees with the beginning of the next month. The Division should continue to resolve outstanding items. We will continue our follow-up in Fiscal Year 2001.

1999 Single Audit
Rec. No. 37

The Colorado Student Loan Division should continue to exercise due diligence to obtain information from the lenders on loans closed by the lender.

Partially implemented. The Division took steps to identify and resolve loans where no reporting has occurred by assigning their Compliance, Training, and Investigation Division to focus on unreported loans while performing lender audits in Fiscal Year 2000. However, we found that there are still differences between the lender's records and the Division's records. Full implementation is planned for Fiscal Year 2002.

**Report and
Rec. No.**

Recommendation

Disposition

Trustees of the Colorado School of Mines

1999 Single Audit
Rec. No. 38

The Colorado School of Mines should establish policies and procedures to ensure compliance with federal requirements by (a) identifying all entities that receive federal funds from the University and evaluating which entities are subrecipients and monitoring subrecipients as dictated by the federal government, (b) developing a plan and timetable for eliminating the backlog of grant close-out reports, (c) retaining appropriate documentation to demonstrate compliance with federal matching requirements, and (d) reporting non-cash assistance in accordance with federal requirements.

Part a: Not implemented. See current year Recommendation No. 54.

Parts b, c, and d: Implemented.

State Board of Agriculture

1998 Single Audit
Rec. No. 8

The University of Southern Colorado should improve the process for Perkins loans by implementing changes to keep borrower information current and accurate and utilizing a system-generated comparison to determine that all students reported as in school are registered for classes at the University or meet other eligibility requirements.

Implemented.

Department of Human Services

1999 Single Audit
Rec. No. 9

The Department of Human Services should implement a methodology for accumulating, recording, and reporting revenue within all divisions that includes adequate reconciliation procedures and utilizes automated systems.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1999 Single Audit
Rec. No. 10

The Department of Human Services should require supervisory or secondary review of all manually calculated payroll transactions.

Implemented.

1999 Single Audit
Rec. No. 11

The Department of Human Services should improve controls over the personnel process by implementing a monitoring process to ensure that employee performance evaluations are completed annually and enforcing disciplinary actions when annual performance evaluations are not completed.

Implemented.

1999 Single Audit
Rec. No. 39

The Department of Human Services should improve the on-site review process for the Adoption Assistance Program by implementing a risk-based approach for selection of counties to be monitored; using a random-sampling method for case file selection; documenting review procedures to be performed; providing written results of the review to appropriate county management; and requiring counties to correct noted deficiencies.

Implemented.

1998 Financial
Audit Rec. No. 12

The Department of Human Services should improve controls over fixed assets by (a) improving oversight and coordination, (b) enforcing the use of standard procedures, and (c) resolving items designated as “unlocated”.

Part a: Partially implemented. The Department has improved its oversight and coordination over the fixed asset reconciliation process. However, we noted problems with reconciliations for several agencies within the Department. We will continue our follow-up in Fiscal Year 2001.

Part b and c: Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1998 Single Audit
Rec. No. 13

The Department of Human Services should implement on-site monitoring of county activities for the Temporary Assistance for Needy Families program to ensure that federal and state requirements are met.

Implemented.

1998 Single Audit
Rec. No. 14

The Department of Human Services should improve its fiscal management system for federal programs by (a) implementing a method for identifying payments made for Electronic Benefit Transfer (EBT) programs by grant, requesting appropriate cash reimbursement in a timely manner, and tracking information linking specific disbursements to cash draws and cash receipts; and (b) ensuring that future changes that affect its cash management and accounting process are included in the overall grant management process.

Part a. Partially implemented. While the Department has made improvements in this area, we found that the Department had large receivable balances for several major programs. The Department has implemented a manual tracking method for linking specific disbursements to cash draws and cash receipts for non-EBT programs. We will continue our follow-up in Fiscal Year 2001.

Part b. Ongoing.

1997 Single Audit
Rec. No. 9

The Division of Vocational Rehabilitation should (a) examine the types of services it purchases and develop a process for competitively bidding those services, and (b) work with the Division of Purchasing to ensure that its new procedures comply in all respects with purchasing requirements.

Partially implemented. We will continue our follow-up in Fiscal Year 2001.

Judicial Department

1998 Financial
Audit Rec. No. 18

The Judicial Department should consolidate their bank accounts and deposit them with the State Treasury's pooled account to the greatest extent legally possible.

Deferred. The Department will research this with the State Treasury in hopes of implementation in Fiscal Year 2001.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Labor and Employment

1999 Single Audit
Rec. No. 12

The Department of Labor and Employment should perform a reconciliation of federal revenue from the Department's grant accounting system to the State's accounting system annually.

Partially implemented. The Department has succeeded in identifying several reconciling items that impact the difference between deferred revenue per the Schedule K-1 based on its grant system and the amount of the federal receivable in the State's system. When those items were included in this year's reconciliation, the difference between the two systems was immaterial. The Department will continue to further identify those items that cause the difference until assurance of recording of federal revenue is fully accurate in the State's system. Department personnel will begin performing the reconciliation in Fiscal Year 2001.

Department of Natural Resources

1998 Financial
Audit Rec. No. 21

The Department of Natural Resources should identify goods and services that could be purchased in volume through competitive bids and obtain the necessary documented quotes or bids as required.

Implemented.

1997 Single Audit
Rec. No. 12

The Department of Natural Resources should complete the review and correction of information on the report tracking system to ensure that schedules contain correct due dates.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1997 Financial
Audit Rec. No. 14

The Department of Natural Resources should establish departmentwide policies and procedures for processing each federal grant by coordinating between program and accounting staff and following up on problems with grants.

Implemented.

1996 Financial
Audit Rec. No. 16

The Department of Natural Resources should strengthen management controls over the processing and review of payment voucher transactions to prevent vendor payment errors.

Deferred. We will continue our follow-up in Fiscal Year 2001.

Division of Minerals and Geology

1999 Single Audit
Rec. No. 13

The Division of Minerals and Geology should identify discrepancies between the State Treasury's records for mined land reclamation cash deposits and the State's accounting records.

Partially implemented. The Division has identified interest as the difference between the State Treasury's records and the State's accounting records. The Division is in the process of preparing a spreadsheet to track interest by individual cash bond. We will continue our follow-up in Fiscal Year 2001.

1998 Financial
Audit Rec. No. 27

The Division of Minerals and Geology should ensure that all deposits are in compliance with statutory and other legal requirements. The Division should ensure that short-term certificates are moved to eligible public depositories on their next maturity date and develop a plan for long-term certificates.

Not implemented. See current year Recommendation No. 24.

**Report and
Rec. No.**

Recommendation

Disposition

Oil and Gas Conservation Commission

1998 Financial
Audit Rec. No. 26

The Oil and Gas Conservation Commission should ensure that all deposits are in compliance with statutory and other legal requirements. The Division should ensure that short-term certificates are moved to eligible public depositories on their next maturity date and develop a plan to address any long-term certificates.

Not implemented. See current year Recommendation No. 23.

Division of Wildlife

1998 Financial
Audit Rec. No. 22

The Division of Wildlife should reconcile sales recorded in the CORIS inventory module to license revenue recorded on the State's accounting system by determining the system differences for recording license revenue between CORIS and the State's accounting system; modifying the inventory system to address identified differences; and reconciling the two systems annually.

Implemented.

1998 Financial
Audit Rec. No. 23

The Division of Wildlife should improve hunting and fishing license controls by (a) reducing excess inventories of licenses, (b) tracking void licenses separately, and (c) recording refunds on CORIS.

Parts a and b: Not implemented. See current year Recommendation No. 22.

Part c: Implemented.

1998 Financial
Audit Rec. No. 24

The Division of Wildlife should improve grant management and reduce unspent grant balances by encouraging progress billings from Division contractors and ensuring that contracts do not extend beyond federal grant periods.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1997 Financial
Audit Rec. No. 18

The Division should improve the controls over its inventory by maintaining perpetual records that account for inventory transactions, ensuring consistency in recording all items for sale as inventory in the State's accounting system, periodically writing off obsolete inventory on the State's accounting system and evaluating the need to include the merchandise located in the service centers as inventory.

Implemented.

**Department of Personnel d. b. a. General
Support Services**

1999 Single Audit
Rec. No. 17

General Support Services should classify revenue properly for TABOR purposes by ensuring that there is adequate follow-up on information submitted by the state agencies and routinely analyzing financial statement information.

Not implemented. The Department added directions to the billings on how to report TABOR revenue; however, we continued to find errors. In addition, no analysis was done to determine the reasonableness of the amounts reported by agencies. We will continue our follow-up in Fiscal Year 2001.

1999 Single Audit
Rec. No. 18

General Support Services should follow written procedures and store the backup of Central Collection records in a secured off-site location.

Implemented.

1998 Financial
Audit Rec. No. 28

General Support Services should monitor compliance with annual performance evaluation and supervisor sanction provisions and report the results of its monitoring to the Joint Budget Committee.

Implemented.

Report and Rec. No.	Recommendation	Disposition
1998 Financial Audit Rec. No. 29	General Support Services should include a requirement for an independent auditor's report on the processing of the State's Deferred Compensation Plan transactions in the contract with the Plan's administrator or establish procedures to document and test the administrator's internal controls over the processing and reporting of Plan transactions beginning with Fiscal Year 1999.	Implemented.
1998 Financial Audit Rec. No. 30	General Support Services should improve controls over Central Collections' internal collection system by performing a monthly reconciliation between the State's accounting system and the internal collection system and requiring additional password protection be implemented.	Implemented.
1998 Financial Audit Rec. No. 31	General Support Services should develop, implement, and enforce procedures for the deposit of all monies and for the update of the accounts receivable system in a timely manner at Telecommunications.	Implemented.
State Controller's Office		
1999 Single Audit Rec. No. 14	The State Controller's Office should refine the methods used to compile the statement of cash flows by utilizing all available information, working with agencies to ensure that transactions are properly categorized, improving the methodology to compile the statement, and netting warrants payable against cash.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1999 Single Audit
Rec. No. 15 The State Controller's Office should strengthen the procedures used to compile the Cash Funds Uncommitted Reserves Report by providing training to agency personnel and developing analytical review procedures. Implemented.

1999 Single Audit
Rec. No. 16 The State Controller's Office should develop and document improved analytical review techniques for TABOR revenue. Implemented.

1998 Financial
Audit Rec. No. 1 The State Controller's Office should provide additional training and assistance in areas where agencies are inconsistently reporting financial information that is used to prepare the State's financial statements. Implemented.

Department of Public Health and Environment

1999 Single Audit
Rec. No. 19 The Department of Public Health and Environment should establish, implement, and monitor departmentwide security policies and practices for information systems. Implemented.

1999 Single Audit
Rec. No. 20 The Department of Public Health and Environment should assemble a team with appropriate representatives to define the procedures for documenting application events, vendor responses, and communicating information. The team should follow up and report on findings of the Post Implementation Review. Partially implemented. Procedures have been defined, but the review has not yet been completed. We will continue our follow-up in Fiscal Year 2001.

1997 Financial
Audit Rec. No. 22 The Department of Public Health and Environment should evaluate the current time-and-effort system in order to obtain information needed in a timely manner to manage expenditure levels and prepare billings. Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1997 Financial
Audit Rec. No. 23

The Department of Public Health and Environment should develop a comprehensive disaster recovery plan.

Deferred. The Department is collecting disaster recovery templates as a first step in developing a disaster recovery plan. Implementation is expected to be complete by the end of 2001. We will continue our follow-up in Fiscal Year 2001.

Department of State

1999 Single Audit
Rec. No. 21

The Department of State should strengthen the controls over financial transactions by performing and documenting timely reconciliations for property and equipment, and payroll.

Partially implemented. The Department has implemented the recommendation to perform and document a reconciliation of payroll. The recommendation for reconciling property and equipment has been deferred. We will continue our follow-up in Fiscal Year 2001.

Department of Transportation

1999 Single Audit
Rec. No. 22

The Department of Transportation should transfer custody of the credit card reconciliation program to the Information Technology Division and maintain it in accordance with the Department's procedures to protect the data against unauthorized access.

Partially implemented. Programming efforts for this activity are in process. Due to funding constraints, these efforts have been segregated by phase. The initial phase is scheduled for implementation by May 2001. The second phase will be programmed during Fiscal Year 2002.

1998 Single Audit
Rec. No. 17

The Department of Transportation should enforce the contractor payroll review requirements and work with prime and subcontractors to train them in proper payroll procedures.

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

1998 Single Audit
Rec. No. 18

The Department of Transportation should train project engineers in the purpose and requirements of the Form #280 and require its regional Equal Employment Opportunity (EEO) representatives to take an active role in monitoring the quantity, quality, and timeliness of forms completion.

Partially implemented. Approximately 85 percent of the engineering staff have attended training related to their monitoring responsibilities. Additionally, consultants involved in construction management have also attended this training. This training effort will be ongoing. We will continue our follow-up in Fiscal Year 2001.



STATE OF COLORADO

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October 17, 2000

Independent Auditor's Report

Members of the Legislative Audit Committee:

We have audited the general purpose financial statements of the State of Colorado, as of and for the year ended June 30, 2000. These general purpose financial statements are the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Colorado, as of June 30, 2000, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2000, on our consideration of the State of Colorado's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the State of Colorado, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

GENERAL PURPOSE FINANCIAL STATEMENTS



COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS •

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			MEMORANDUM ONLY	
ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	COLLEGE AND UNIVERSITY FUNDS	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
\$ 83,898	\$20,522	\$1,147,178	\$ -	\$ -	\$ 315,449	\$ 4,270,180	\$ 104,625
-	-	133,507	-	-	-	985,910	6,061
13,461	108	32,570	-	-	180,728	335,109	70,596
6,829	43	728	-	-	46,604	474,719	27,718
563	783	45,737	-	-	36,195	157,917	17,407
12,555	575	10	-	-	24,858	53,566	4,936
697	246	-	-	-	22,509	78,731	1,573
239	-	1,734,398	-	-	496,842	2,380,189	540,898
34,066	57,938	13,268	1,849,389	-	3,300,430	5,255,091	419,286
778	-	17,473	-	-	6,166	178,017	426,656
-	-	-	-	5,742	-	5,742	-
-	-	-	-	680,907	-	680,907	-
-	-	-	-	262,180	-	262,180	-
\$ 153,086	\$80,215	\$3,124,869	\$ 1,849,389	\$ 948,829	\$ 4,429,781	\$ 15,118,258	\$1,619,756
\$ -	\$ -	\$ 903	\$ -	\$ -	\$ -	\$ 421,333	\$ -
7,980	4,018	28,231	-	-	160,760	721,588	80,363
-	-	-	-	-	-	941,129	-
5,455	-	165,839	-	-	-	335,768	126,710
18,011	3,740	17,549	-	-	31,587	157,917	17,407
2,192	10,734	6,635	-	-	84,826	214,155	755
7	-	140,904	-	-	22,587	174,654	-
16,467	13,773	11,164	-	-	8,688	93,191	24,067
645	27,995	51	-	29,388	113,189	171,268	-
2,210	-	-	-	524,360	346,007	872,577	658,140
3,110	1,130	221	-	112,275	85,207	201,943	5,899
115	207	58,539	-	282,806	30,570	372,488	3,328
56,192	61,597	430,036	-	948,829	883,421	4,678,011	916,669
-	-	-	1,849,389	-	2,515,005	4,364,394	-
24,080	9,719	-	-	-	-	33,799	118,812
72,814	8,899	-	-	-	-	81,713	234,246
-	-	-	-	-	-	843,203	-
-	-	2,435,925	-	-	857,508	4,139,304	113,247
-	-	8,060	-	-	-	161,970	-
-	-	226,911	-	-	-	226,911	-
-	-	23,931	-	-	166,744	453,103	-
-	-	6	-	-	7,103	135,850	236,782
96,894	18,618	2,694,833	1,849,389	-	3,546,360	10,440,247	703,087
\$ 153,086	\$80,215	\$3,124,869	\$ 1,849,389	\$ 948,829	\$ 4,429,781	\$ 15,118,258	\$1,619,756

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2000
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUES:				
Taxes (See Note II-D)	\$5,098,543	\$ 819,897	\$ -	\$ -
Licenses, Permits, and Fines	147,251	331,394	-	145
Charges for Goods and Services	105,203	11,768	-	-
Investment Income	49,956	46,659	231	33,665
Federal Grants and Contracts	2,264,386	387,309	-	7,380
Other	132,079	45,056	800	2,677
TOTAL REVENUES	7,797,418	1,642,083	1,031	43,867
EXPENDITURES:				
Current:				
General Government	205,885	7,273	-	-
Business, Community and Consumer Affairs	204,537	19,488	-	-
Education	67,874	6,037	-	-
Health and Rehabilitation	425,693	7,682	-	-
Justice	719,198	52,015	-	-
Natural Resources	61,822	68,048	-	-
Social Assistance	2,152,077	-	-	-
Transportation	1,117	956,403	-	-
Capital Outlay	36,549	38,601	-	148,217
Intergovernmental:				
Cities	43,671	122,483	-	2,449
Counties	888,834	171,996	-	60
School Districts	2,256,795	454	-	-
Special Districts	57,058	14,659	-	442
Federal	2,669	541	-	274
Other	35,350	5,553	-	598
Deferred Compensation Distributions	-	-	-	-
Debt Service	78	-	5,356	-
TOTAL EXPENDITURES	7,159,207	1,471,233	5,356	152,040
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	638,211	170,850	(4,325)	(108,173)
OTHER FINANCING SOURCES (USES):				
Operating Transfer-In	152,822	63,637	5,356	211,727
Operating Transfer-Out	(883,398)	(81,908)	-	(274,649)
Proceeds of Bond Issuance	-	535,799	-	-
Capital Lease Proceeds	3,775	37	-	-
Advances from Private or Public Sources	-	-	-	267
TOTAL OTHER FINANCING SOURCES (USES)	(726,801)	517,565	5,356	(62,655)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(88,590)	688,415	1,031	(170,828)
FUND BALANCE, FISCAL YEAR BEGINNING	345,741	873,117	4,711	572,556
Prior Period Adjustment (See Note III-M)	-	8,000	-	-
FUND BALANCE, FISCAL YEAR END	\$ 257,151	\$ 1,569,532	\$ 5,742	\$ 401,728

See accompanying notes to the financial statements.

FIDUCIARY FUND TYPES	MEMORANDUM ONLY	
EXPENDABLE TRUST	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
\$ 197,703	\$ 6,116,143	\$ -
26,134	504,924	-
1,086	118,057	-
113,302	243,813	2,577
13,991	2,673,066	-
39,656	220,268	-
391,872	9,876,271	2,577
2,715	215,873	-
166,708	390,733	-
327	74,238	-
393	433,768	-
4,646	775,859	-
172	130,042	-
1	2,152,078	-
-	957,520	-
123	223,490	-
23,871	192,474	-
13,212	1,074,102	-
195	2,257,444	-
4,144	76,303	-
2	3,486	-
19,760	61,261	-
16,749	16,749	-
35	5,469	-
253,053	9,040,889	-
138,819	835,382	2,577
35,890	469,432	-
(48,964)	(1,288,919)	(2,598)
-	535,799	-
-	3,812	-
-	267	-
(13,074)	(279,609)	(2,598)
125,745	555,773	(21)
1,163,103	2,959,228	42,630
-	8,000	-
\$ 1,288,848	\$ 3,523,001	\$ 42,609

• COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUNDED
FOR THE YEAR ENDED JUNE 30, 2000**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			\$1,774,869	
Income Taxes			4,007,436	
Other Taxes			195,883	
Federal Grants and Contracts			383	
Sales and Services			1,056	
Interest Earnings			79,322	
Medicaid Provider Revenues			7,131	
Other Revenues			45,151	
Transfers-In			214,524	
TOTAL REVENUES AND TRANSFERS-IN			6,325,755	
EXPENDITURES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	\$ 8,305	\$ 8,462	8,201	\$ 261
Corrections	378,367	383,274	381,669	1,605
Education	2,040,800	2,041,216	2,038,082	3,134
Governor	4,818	8,622	7,843	779
Health Care Policy and Financing	904,124	929,723	952,928	(23,205)
Higher Education	715,748	716,297	715,749	548
Human Services	460,458	452,795	448,973	3,822
Judicial Branch	196,960	197,226	194,442	2,784
Law	9,724	11,532	9,949	1,583
Legislative Branch	26,929	27,596	25,442	2,154
Local Affairs	38,355	40,864	37,747	3,117
Military Affairs	4,110	4,119	3,800	319
Natural Resources	29,538	29,133	28,725	408
Personnel	16,020	16,126	14,978	1,148
Public Health and Environment	23,829	23,762	23,731	31
Public Safety	49,793	49,799	49,484	315
Regulatory Agencies	1,927	1,927	1,919	8
Revenue	169,531	168,959	166,580	2,379
Transportation	302	302	203	99
Treasury	30,905	30,983	30,953	30
Fiscal Year 1998-99 TABOR Refund (Notes II-A, II-D)	686,300	679,634	679,634	-
SUB-TOTAL OPERATING BUDGETS	5,796,843	5,822,351	5,821,032	1,319

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUNDED
FOR THE YEAR ENDED JUNE 30, 2000 (Continued)**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
Capital and Multi-Year Budgets:				
Departmental:				
Agriculture	3,825	3,499	919	2,580
Corrections	12,175	133,348	77,729	55,619
Education	666	10,203	2,804	7,399
Governor	-	11,380	6,471	4,909
Health Care Policy and Financing	-	8,517	36	8,481
Higher Education	159,711	347,201	184,898	162,303
Human Services	18,828	67,679	28,352	39,327
Judicial Branch	871	597	25	572
Law	98	98	9	89
Legislative Branch	-	346	346	-
Local Affairs	1,547	3,176	132	3,044
Military Affairs	784	2,470	545	1,925
Natural Resources	1,686	-	-	-
Personnel	46,297	64,281	35,199	29,082
Public Health and Environment	3,000	8,210	2,767	5,443
Public Safety	9,040	14,672	4,770	9,902
Regulatory Agencies	-	4	4	-
Revenue	-	6,017	1,179	4,838
Transportation	53,858	91,418	44,785	46,633
Budgets/Transfers Not Booked by Department	175,492	175,492	175,492	-
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	487,878	948,608	566,462	382,146
TOTAL EXPENDITURES AND TRANSFERS-OUT	\$6,284,721	\$6,770,959	6,387,494	\$ 383,465
EXCESS OF REVENUES AND TRANSFERS-IN OVER (UNDER) EXPENDITURES AND TRANSFERS-OUT			\$ (61,739)	

See accompanying notes to the financial statements.

• COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS
BUDGET AND ACTUAL - CASH FUNDED
FOR THE YEAR ENDED JUNE 30, 2000**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			\$ 719,909	
Other Taxes			417,354	
Tuition and Fees			520,075	
Sales and Services			837,781	
Interest Earnings			204,729	
Other Revenues			1,338,784	
Transfers-In			3,789,765	
TOTAL REVENUES AND TRANSFERS-IN			7,828,397	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	\$ 19,230	\$ 19,249	17,820	\$ 1,429
Corrections	50,228	48,059	42,309	5,750
Education	1,965,253	1,946,205	1,938,539	7,666
Governor	10,170	11,133	6,446	4,687
Health Care Policy and Financing	87,280	100,505	100,722	(217)
Higher Education	1,399,065	1,399,250	1,326,083	73,167
Human Services	672,535	263,248	235,120	28,128
Judicial Branch	42,910	44,029	41,472	2,557
Labor and Employment	221,153	221,226	215,509	5,717
Law	21,034	21,365	19,353	2,012
Legislative Branch	2,724	4,849	2,020	2,829
Local Affairs	108,948	124,124	72,081	52,043
Military Affairs	810	810	755	55
Natural Resources	247,071	243,283	152,265	91,018
Personnel	285,287	280,992	261,008	19,984
Public Health and Environment	56,795	57,224	51,072	6,152
Public Safety	79,770	80,032	77,542	2,490
Regulatory Agencies	63,573	63,576	59,224	4,352
Revenue	520,818	529,031	484,068	44,963
State	8,531	14,931	14,440	491
Transportation	131,140	163,666	48,740	114,926
Treasury	998,003	998,283	982,856	15,427
SUB-TOTAL OPERATING BUDGETS	6,992,328	6,635,070	6,149,444	485,626
Capital and Multi-Year Budgets:				
Departmental:				
Corrections	1,707	3,257	1,972	1,285
Governor	-	7,515	229	7,286
Health Care Policy and Financing	-	96	2	94
Higher Education	28,628	62,053	29,499	32,554
Human Services	-	9,452	384	9,068
Labor and Employment	25,252	42,494	16,201	26,293
Law	338	338	5	333
Local Affairs	1,629	-	-	-
Military Affairs	50	134	87	47
Natural Resources	144,095	174,529	38,590	135,939
Personnel	29,358	31,293	9,054	22,239
Public Health and Environment	3,875	17,051	3,340	13,711
Public Safety	1,664	13	13	-
Regulatory Agencies	1,901	581	572	9
Revenue	2,180	2,343	643	1,700
Transportation	1,012,036	1,019,660	594,966	424,694
Budgets/Transfers Not Booked by Department	946	946	946	-
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	1,253,659	1,371,755	696,503	675,252
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	\$8,245,987	\$8,006,825	6,845,947	\$1,160,878
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			\$ 982,450	

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS
BUDGET AND ACTUAL - FEDERALLY FUNDED
FOR THE YEAR ENDED JUNE 30, 2000**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Federal Grants and Contracts			\$2,747,995	
TOTAL REVENUES AND TRANSFERS-IN			2,747,995	
Capital and Multi-Year Budgets:				
Departmental:				
Agriculture	\$ 442	\$ 1,096	571	\$ 525
Corrections	4,990	8,231	6,892	1,339
Education	245,075	331,085	245,175	85,910
Governor	13,416	39,894	21,089	18,805
Health Care Policy and Financing	972,230	1,040,309	1,037,881	2,428
Higher Education	8,188	61,239	47,046	14,193
Human Services	447,846	778,517	606,660	171,857
Judicial Branch	1,338	5,736	3,906	1,830
Labor and Employment	87,881	128,363	86,352	42,011
Law	726	821	689	132
Local Affairs	38,151	97,037	44,294	52,743
Military Affairs	121,150	11,822	5,880	5,942
Natural Resources	14,111	38,225	22,647	15,578
Personnel	52	106	61	45
Public Health and Environment	161,414	197,800	164,329	33,471
Public Safety	21,451	67,218	29,665	37,553
Regulatory Agencies	790	2,084	1,549	535
Revenue	835	2,391	1,243	1,148
Transportation	285,322	828,197	375,901	452,296
Treasury	-	55,136	46,097	9,039
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	2,425,408	3,695,307	2,747,927	947,380
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	\$2,425,408	\$3,695,307	2,747,927	\$ 947,380
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			\$ 68	

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2000
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
OPERATING REVENUES:		
Licenses and Permits	\$ 47	\$ -
Charges for Goods and Services	438,535	189,974
Investment and Rental Income	3,452	7,216
Federal Grants and Contracts	50,219	-
Other	475	66
TOTAL OPERATING REVENUES	492,728	197,256
OPERATING EXPENSES:		
Salaries & Fringe Benefits	46,839	19,433
Operating and Travel	95,926	158,014
Cost of Goods Sold	33,293	4,660
Depreciation	3,975	14,501
Intergovernmental Distributions	1,706	-
Prizes and Awards	224,173	-
Other	-	-
TOTAL OPERATING EXPENSES	405,912	196,608
OPERATING INCOME (LOSS)	86,816	648
NON-OPERATING REVENUES AND (EXPENSES):		
Taxes	-	-
Fines and Settlements	1	624
Interest and Rents	2,899	713
Grants and Donations	786	-
Intergovernmental Distributions	(43,488)	-
Federal Grants and Contracts	676	-
State Funds	-	-
Debt Service	(222)	(1,859)
Other	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(39,348)	(522)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	47,468	126
OPERATING TRANSFERS:		
Operating Transfer-In	322	332
Operating Transfer-Out	(48,192)	(3,434)
TOTAL OPERATING TRANSFERS	(47,870)	(3,102)
NET INCOME/CHANGE IN RETAINED EARNINGS	(402)	(2,976)
FUND EQUITY, FISCAL YEAR BEGINNING		
Additions (Deductions) to Contributed Capital (See Note III-N)	19	305
Prior Period/Other Adjustments	-	552
FUND EQUITY, FISCAL YEAR END	\$ 96,894	\$ 18,618

See accompanying notes to the financial statements.

FIDUCIARY FUND TYPES	MEMORANDUM ONLY	
NONEXPENDABLE TRUST	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
\$ -	\$ 47	\$ -
-	628,509	262,231
19,939	30,607	21,873
-	50,219	-
89	630	19,088
20,028	710,012	303,192
-	66,272	116,460
-	253,940	109,702
-	37,953	58,301
-	18,476	23,752
-	1,706	-
-	224,173	-
-	-	7,778
-	602,520	315,993
20,028	107,492	(12,801)
-	-	33,716
48,838	49,463	-
-	3,612	17,121
14	800	(2,400)
-	(43,488)	-
-	676	-
-	-	2,045
-	(2,081)	(5,954)
-	-	(1,124)
48,852	8,982	43,404
68,880	116,474	30,603
989	1,643	2,597
(25,243)	(76,869)	-
(24,254)	(75,226)	2,597
44,626	41,248	33,200
578,205	696,219	505,017
-	324	51,623
-	552	-
\$622,831	\$738,343	\$589,840

**COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2000
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from:		
Fees for Service	\$ 36,763	\$ 147,869
Sales of Products	409,394	43,735
Grants and Contracts	45,646	7
Other Sources	6,717	1,748
Cash Payments to:		
Employees	(41,881)	(16,931)
Suppliers	(70,352)	(55,361)
Lottery Prizes and Sales Commissions	(254,520)	-
Health Claims and Premiums	-	(123,039)
Financial Institutions for Loan Losses	(25,814)	-
Other Governments	(7,819)	-
Other	(7,400)	(434)
Component Unit Cash Flows from Operating Activities	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	90,734	(2,406)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers-In	322	332
Transfers-Out	(48,192)	(3,434)
Intergovernmental Distributions	(43,499)	-
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES	(91,369)	(3,102)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of Capital Assets	(3,854)	(2,636)
Proceeds from Sale of Capital Assets	612	3,618
Income from Property	710	5,801
Proceeds from Issuance of Capital Debt	-	-
Principal Paid on Capital Debt	(445)	-
Interest Payments	(242)	(259)
Capital Lease Payments	(616)	(14,530)
Taxes	-	-
Bond Defeasance and Refunding	-	-
Received from Borrowers	-	-
Disbursements to Borrowers	-	-
Capitalization Grants Received	-	-
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(3,835)	(8,006)

(Continued)

FIDUCIARY FUND TYPES	MEMORANDUM ONLY TOTAL	COMPONENT UNITS
NONEXPENDABLE TRUST	PRIMARY GOVERNMENT	
\$ (38)	\$ 184,594	\$ -
-	453,129	-
-	45,653	-
50,051	58,516	-
-	(58,812)	-
(235)	(125,948)	-
-	(254,520)	-
-	(123,039)	-
-	(25,814)	-
-	(7,819)	-
(600)	(8,434)	-
-	-	25,919
49,178	137,506	25,919
989	1,643	11,371
(21,122)	(72,748)	(4,029)
-	(43,499)	-
(20,133)	(114,604)	7,342
-	(6,490)	(93,230)
1,340	5,570	-
10,134	16,645	-
-	-	85,632
-	(445)	(29,255)
-	(501)	(10,691)
-	(15,146)	(6)
-	-	33,096
-	-	(13,979)
-	-	15,615
-	-	(97,233)
-	-	25,968
11,474	(367)	(84,083)

**COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2000
AND DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

(DOLLARS IN THOUSANDS)

	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends on Investments	5,126	1,441
Proceeds from Sales of Investments	4	-
Purchases of Investments	-	-
Net (Increase)Decrease in Investments	-	-
NET CASH FROM INVESTING ACTIVITIES	5,130	1,441
NET INCREASE (DECREASE) IN CASH AND POOLED CASH	660	(12,073)
CASH AND POOLED CASH , FISCAL YEAR BEGINNING	83,238	32,595
CASH AND POOLED CASH, FISCAL YEAR END	83,898	20,522
RECONCILIATION TO THE COMBINED BALANCE SHEET		
Add: Expendable Trust Funds	-	-
Investment and Pension Trust Funds	-	-
Agency Funds	-	-
CASH AND POOLED CASH, FISCAL YEAR END	\$ 83,898	\$ 20,522
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 86,816	\$ 648
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	3,975	14,501
Investment/Rental Income and Other Revenue in Operating Income	(3,220)	(7,214)
Fines, Donations, and Grants and Contracts in NonOperating	1,464	624
Loss on Disposal of Fixed Assets	143	-
Compensated Absences	130	11
Interest and Other Expense in Operating Income	183	148
Provision for Bad Debts	-	-
Net Changes in Assets and Liabilities Related to Operating Activities:		
(Increase) Decrease in Operating Receivables	7,533	1,631
(Increase) Decrease in Inventories	(365)	86
(Increase) Decrease in Other Operating Assets	(138)	(79)
Increase (Decrease) in Accounts Payable	(5,381)	(1,950)
Increase (Decrease) in Other Operating Liabilities	(406)	(10,812)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 90,734	\$ (2,406)
SUPPLEMENTARY INFORMATION - NONCASH TRANSACTIONS (See Note III-B):		
Fixed Assets Transferred from General Fixed Asset Group of Accounts	19	857
Loss on Disposal of Fixed Assets	196	-
Assumption of Capital Lease Obligation	2	14,354

See accompanying notes to the financial statements.

FIDUCIARY FUND TYPES	MEMORANDUM ONLY TOTAL	
NONEXPENDABLE TRUST	PRIMARY GOVERNMENT	COMPONENT UNITS
7,022	13,589	16,136
82,279	82,283	344,592
(160,194)	(160,194)	(331,757)
-	-	7,378
(70,893)	(64,322)	36,349
(30,374)	(41,787)	(14,473)
61,221	177,054	76,698
30,847	135,267	62,225
873,423	873,423	42,400
27,720	27,720	-
215,188	215,188	-
\$ 1,147,178	\$ 1,251,598	\$ 104,625

\$ 20,028 \$ 107,492 \$ (10,903)

-	18,476	24,204
(19,938)	(30,372)	(946)
48,852	50,940	-
-	143	-
-	141	-
-	331	7,325
-	-	12,280
(66)	9,098	(32,292)
-	(279)	(724)
156	(61)	5,482
3,886	(3,445)	20,200
381	(10,837)	1,293
\$ 49,178	\$ 137,506	\$ 25,919

- 876 -
- 196 -
- 14,356 -

**STATEMENT OF NET ASSETS
ALL PENSION AND INVESTMENT TRUST FUNDS
AT JUNE 30, 2000
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PRIMARY GOVERNMENT		COMPONENT UNITS
	INVESTMENT TRUST	PENSION TRUST	PENSION TRUST
	COLORADO COMPENSATION INSURANCE AUTHORITY	DEFINED CONTRIBUTION PLAN	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY
ASSETS:			
Cash and Pooled Cash	\$ 27,714	\$ 6	\$ -
Other Receivables, net	11,249	-	-
Investments	742,387	1,798	-
Externally Restricted Under Pension Plan	-	-	70,638
TOTAL ASSETS	781,350	1,804	70,638
LIABILITIES:			
TOTAL LIABILITIES	-	-	-
NET ASSETS:			
Held in Trust for Pension Plan Participants	-	1,798	70,638
Held in Trust for Investment Trust Participants	781,350	-	-
Unreserved	-	6	-
TOTAL NET ASSETS HELD IN TRUST FOR PARTICIPANTS	\$ 781,350	\$ 1,804	\$ 70,638

See accompanying notes to the financial statements.

The Investment Trust and Pension Trust Fund balances of the Primary Government shown above are included in the Trust and Agency Fund Type balances shown on the *Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units*. The Pension Trust Fund balances of the University of Colorado Hospital Authority shown above are included in the Component Units column of the *Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units*.

**STATEMENT OF CHANGES IN NET ASSETS
ALL PENSION AND INVESTMENT TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2000
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PRIMARY GOVERNMENT		COMPONENT UNITS
	INVESTMENT TRUST	PENSION TRUST	PENSION TRUST
	COLORADO COMPENSATION INSURANCE AUTHORITY	DEFINED CONTRIBUTION PLAN	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY
ADDITIONS:			
Additions By Participants	\$ 434,592	\$ 1,299	\$ 4,981
Investment Income	31,833	125	2,525
Employee Deferral Fees	-	27	-
TOTAL ADDITIONS	466,425	1,451	7,506
DEDUCTIONS:			
Deductions By Participants	347,180	25	1,942
Administrative Expense	-	-	487
Other Deductions	-	21	-
TOTAL DEDUCTIONS	347,180	46	2,429
NET INCREASE (DECREASE) IN ASSETS	119,245	1,405	5,077
NET ASSETS AVAILABLE			
Beginning of the Year	662,105	399	65,561
End of the Year	\$ 781,350	\$ 1,804	\$ 70,638

See accompanying notes to the financial statements.

**COMBINED BALANCE SHEET
ALL COLLEGE AND UNIVERSITY FUNDS
AT JUNE 30, 2000**

(DOLLARS IN THOUSANDS)	CURRENT FUNDS			
	UNRESTRICTED	RESTRICTED	LOAN FUNDS	ENDOWMENT FUNDS
ASSETS:				
Cash and Pooled Cash	\$157,023	\$ 6,731	\$ 4,058	\$ 8,605
Accounts Receivable:				
Tuition, Fees, Charges for Services, net	61,939	25,689	129	9
Intergovernmental	480	45,417	207	-
Other	2,593	36	196	5
Subtotal Accounts Receivable	65,012	71,142	532	14
Loans and Notes Receivable, net	1,013	-	84,462	-
Due From Other Funds	22,655	5,188	-	153
Inventories	24,858	-	-	-
Other Current Assets	20,139	1,071	26	-
Investments	199,526	33,248	5,520	91,382
Plant Facilities:				
Land and Improvements	-	-	-	4,323
Buildings and Improvements, net	-	-	-	-
Leasehold Improvements, net	-	-	-	-
Construction in Progress	-	-	-	-
Equipment, net	-	-	-	-
Library Books	-	-	-	-
Other Fixed Assets	-	-	-	-
Subtotal Plant Facilities	-	-	-	4,323
Other Long-Term Assets	4,597	1	-	-
TOTAL ASSETS	\$494,823	\$117,381	\$94,598	\$ 104,477
LIABILITIES:				
Accounts Payable and Accrued Liabilities	\$100,900	\$ 29,610	\$ 40	\$ -
Due To Other Funds	11,682	7,828	-	1,730
Deferred Revenue	78,303	6,143	-	-
Other Current Liabilities	15,165	1,143	1,522	68
Capital Lease Obligations	-	-	-	-
Notes and Bonds Payable	35	28	-	-
Accrued Compensated Absences	84,927	280	-	-
Other Long-Term Liabilities	29,964	-	200	-
TOTAL LIABILITIES	320,976	45,032	1,762	1,798
FUND BALANCE:				
Investment in Fixed Assets	-	-	-	-
Restricted	-	72,349	92,836	102,679
Unrestricted:				
Designated	166,744	-	-	-
Undesignated	7,103	-	-	-
TOTAL FUND BALANCE	173,847	72,349	92,836	102,679
TOTAL LIABILITIES AND FUND BALANCE	\$494,823	\$117,381	\$94,598	\$ 104,477

See accompanying notes to the financial statements.

PLANT FUNDS			MEMORANDUM ONLY	
UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	AGENCY FUNDS	TOTALS
\$ 125,486	\$ 5,160	\$ -	\$ 8,386	\$ 315,449
2,515	-	-	918	91,199
293	87	-	120	46,604
223	101	-	-	3,154
3,031	188	-	1,038	140,957
900	-	-	-	86,375
7,323	554	-	322	36,195
-	-	-	-	24,858
1,189	-	-	84	22,509
148,615	13,798	-	4,753	496,842
-	-	208,155	-	212,478
-	-	1,836,291	-	1,836,291
-	-	19,749	-	19,749
381,706	-	-	-	381,706
-	-	563,909	-	563,909
-	-	285,309	-	285,309
-	-	988	-	988
381,706	-	2,914,401	-	3,300,430
301	-	1,267	-	6,166
\$668,551	\$19,700	\$2,915,668	\$14,583	\$4,429,781
\$ 22,484	\$ 3,402	\$ 4	\$ 4,320	\$ 160,760
1,515	-	8,505	327	31,587
231	-	148	1	84,826
9	254	3,179	9,935	31,275
4,026	213	108,950	-	113,189
65,095	1,056	279,793	-	346,007
-	-	-	-	85,207
62	260	84	-	30,570
93,422	5,185	400,663	14,583	883,421
-	-	2,515,005	-	2,515,005
575,129	14,515	-	-	857,508
-	-	-	-	166,744
-	-	-	-	7,103
575,129	14,515	2,515,005	-	3,546,360
\$668,551	\$19,700	\$2,915,668	\$14,583	\$4,429,781

**COMBINED STATEMENT OF CHANGES IN FUND BALANCE
ALL COLLEGE AND UNIVERSITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2000**

(DOLLARS IN THOUSANDS)	CURRENT FUNDS		LOAN FUNDS	ENDOWMENT FUNDS
	UNRESTRICTED	RESTRICTED		
REVENUES AND OTHER ADDITIONS:				
Tuition and Fees	\$ 653,278	\$ -	\$ -	\$ -
Federal Grants and Contracts	9,367	727,993	1,212	-
State and Local Grants and Contracts	629	41,245	-	-
Private Gifts, Grants, and Contracts	1,291	145,482	43	1,160
Indirect Cost Recoveries	102,826	-	-	-
Investment Income	23,640	5,900	434	10,505
Sales and Services of Educational Activities	102,999	67	-	-
Sales and Services of Auxiliaries and Hospitals	302,968	-	-	-
Interest on Loans Receivable	-	-	2,036	-
Retirement of Indebtedness	-	-	-	-
Additions to Plant Facilities	-	-	-	-
Other Revenues and Additions	52,843	597	837	2,236
TOTAL REVENUES AND OTHER ADDITIONS	1,249,841	921,284	4,562	13,901
EXPENDITURES AND OTHER DEDUCTIONS:				
Educational and General:				
Instructional	743,139	113,641	-	-
Research	35,833	378,640	-	-
Public Service	52,786	43,182	-	-
Academic Support	170,465	12,481	-	-
Student Services	129,411	12,381	-	-
Institutional Support	157,615	9,301	-	-
Operation of Plant	137,739	1,751	-	-
Scholarships and Fellowships	39,030	296,649	-	-
Subtotal Educational and General	1,466,018	868,026	-	-
Auxiliaries and Hospitals	292,684	6,575	2	-
Indirect Cost Charges	563	101,951	312	-
Loan Cancellation and Write-off	-	-	1,170	-
Expended for Plant Facilities	-	-	-	-
Retirement of Indebtedness	-	-	-	-
Interest on Indebtedness	-	-	-	-
Disposal of Plant Facilities	-	-	-	-
Other Expenditures and Deductions	49	4	909	459
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	1,759,314	976,556	2,393	459
TRANSFERS BETWEEN FUNDS - ADDITIONS (DEDUCTIONS):				
Mandatory Transfers In (Out)	(49,445)	(63)	291	12
Nonmandatory Transfers In (Out)	(69,438)	(12,228)	19	4,360
Net Operating Transfers From State Funds	639,905	65,537	-	174
TOTAL EXPENDITURES, DEDUCTIONS AND TRANSFERS	1,238,292	923,310	2,083	(4,087)
NET INCREASE (DECREASE) IN FUND BALANCE	11,549	(2,026)	2,479	17,988
FUND BALANCE, JULY 1	160,537	74,374	89,524	84,691
Addition of Northwestern Community College	1,761	1	833	-
FUND BALANCE, JUNE 30	\$ 173,847	\$ 72,349	\$ 92,836	\$ 102,679

See accompanying notes to the financial statements.

UNEXPENDED	PLANT FUNDS		MEMORANDUM ONLY TOTALS
	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	
\$ -	\$ -	\$ -	\$ 653,278
248	168	-	738,988
-	-	-	41,874
7,197	849	2,742	158,764
-	-	-	102,826
13,125	1,107	-	54,711
-	-	-	103,066
-	-	-	302,968
-	-	-	2,036
3,457	-	25,643	29,100
202	-	240,697	240,899
43,561	-	29,528	129,602
67,790	2,124	298,610	2,558,112
-	-	-	856,780
-	-	-	414,473
-	-	-	95,968
-	-	-	182,946
-	-	-	141,792
-	-	-	166,916
-	-	-	139,490
-	-	-	335,679
-	-	-	2,334,044
-	-	-	299,261
-	-	-	102,826
-	-	-	1,170
167,396	-	-	167,396
400	28,908	-	29,308
1,223	22,616	28	23,867
-	-	72,565	72,565
22,789	377	17,648	42,235
191,808	51,901	90,241	3,072,672
9,317	46,963	(7,075)	-
102,788	1,868	(27,369)	-
189,097	-	-	894,713
(109,394)	3,070	124,685	2,177,959
177,184	(946)	173,925	380,153
397,945	15,461	2,319,072	3,141,604
-	-	22,008	24,603
\$575,129	\$14,515	\$2,515,005	\$3,546,360

NOTES TO THE FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements of the State of Colorado have been prepared in conformance with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard setting body for establishing governmental accounting and financial reporting principles.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, the disclosed amount of contingent liabilities at the date of the financial statements, and the reported amounts of revenues, expenditures/expenses during the reporting period. Actual results could differ from those estimates.

A. REPORTING ENTITY

For financial reporting purposes, the State of Colorado's primary government includes all funds and account groups of the state, its departments, agencies, and state funded institutions of higher education that make up the state's legal entity. The state's reporting entity also includes those component units, which are legally separate entities, for which the state's elected officials are financially accountable.

Financial accountability is defined in GASB Statement No. 14 – The Financial Reporting Entity. The state is financially accountable for those entities for which the state appoints a voting majority of the governing board, and either is able to impose its will upon the entity or there exists a financial benefit or burden relationship with the state. For those entities that the state does not appoint a voting majority of the governing board, GASB Statement No. 14 includes them in the reporting entity if they are fiscally dependent. Entities that do not meet the criteria for inclusion may still be included if it would be misleading to exclude them.

Discretely presented in the combined financial statements for the state are the following entities:

- Denver Metropolitan Major League Baseball Stadium District
- University of Colorado Hospital Authority
- Colorado Water Resources and Power Development Authority
- Colorado Uninsurable Health Insurance Plan

With the exception of the University of Colorado Hospital Authority, the majority of each governing board for these entities is appointed by the Governor and confirmed by the Senate. The Board of Regents of the University of Colorado appoints the board of the University of Colorado Hospital Authority.

The University of Colorado Hospital Authority and the Colorado Uninsurable Health Insurance Plan are included because they present a financial burden on the state. The Baseball Stadium District is included because its board serves at the pleasure of the Governor, and therefore, the state is able to impose its will upon the entity. The Water Resources and Power Development Authority is included because the state is able to impose its will upon the authority. Detailed financial information may be obtained directly from these organizations.

The following related organizations, for which the state appoints a voting majority of their governing boards, are not part of the reporting entity based on the criteria of GASB Statement No. 14:

- Colorado Compensation Insurance Authority (D.B.A. Pinnacle Assurance)
- Colorado Educational and Cultural Facilities Authority
- Colorado Health Facilities Authority
- Colorado Student Obligation Bond Authority
- Colorado Agricultural Development Authority
- Colorado Housing and Finance Authority
- Colorado Sheep and Wool Authority
- Colorado Beef Council Authority
- Fire and Police Benefit Association
- The State Board of the Great Outdoors
- Colorado Trust Fund

Even though the appointment of governing boards of these authorities is similar to those included in the reporting entity, the state does not impose its will, nor does it have a financial benefit or burden relationship with these entities. Detailed financial information may be obtained directly from these organizations.

Various college and university foundations exist for the benefit of the related state higher education institutions. These entities are included in the various note disclosures if they qualify as related parties or omitting them would be misleading.

The state has entered a joint operating agreement with the Huerfano County Hospital District to provide patient care at the Colorado State Veterans Nursing Home at Walsenburg. The facility is owned by the state but is operated by the hospital district under a twenty year contract that is renewable at the district's option for successive ten year terms up to 99 years from the original commencement date in November 1993.

The state's contract with the district states that the district is responsible for funding the operating deficits of the nursing home; however, since the state owns the nursing home, it retains ultimate financial responsibility for the home. Only the state's share of assets, liabilities, revenues and expenses associated with the joint operation are shown in these financial statements. These include the land, building, and some of the equipment for the nursing home as well as revenues and expenses associated with the state's on-site contract administrator. The state's pass-through of U.S. Veterans Administration's funds to the district is also shown as revenue and expense of the state.

B. FUND STRUCTURE

Primary Government

The financial activities of the state are organized on the basis of individual funds and account groups. Each fund is a separate accounting entity, in which the operations are recorded in discrete sets of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures, or expenses, of that entity. For financial statement presentation, similar funds have been combined into fund types and categories.

GOVERNMENTAL FUNDS

General Fund

Transactions related to resources obtained and used for those services traditionally provided by state government, which are not accounted for in other funds, are accounted for in the General Fund. Resources obtained from federal grants that support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements.

Special Revenue Funds

Transactions related to resources obtained from specific sources, and restricted to specific purposes are accounted for in the special revenue funds. The individual funds include the Highway Fund, the Wildlife Fund, the Labor Fund, the Gaming Fund, the Water Projects Construction Fund, and the Tobacco Litigation Settlement Fund.

Debt Service Fund

This fund accounts for the accumulation of resources, principally transfers from other funds, for the payment of long-term debt principal and interest. The primary debt serviced by this fund consists of certain long-term lease purchase agreements and notes issued by the Department of Transportation to fund infrastructure.

Capital Projects Fund

Transactions related to resources obtained and used for acquisition, construction, or improvement of state owned facilities and certain equipment are accounted for in the capital projects fund.

PROPRIETARY FUNDS

Enterprise Funds

These funds account for activities that are financed and operated in a manner much like private business enterprises. Costs of providing goods and services to the public, including depreciation, are recovered primarily through user charges.

Internal Service Funds

These funds account for the operations that provide goods or services on a cost-reimbursement basis to state agencies.

FIDUCIARY FUND TYPES

Trust and Agency Funds

These funds account for assets held by the state in a trustee capacity or as an agent for other organizations or individuals. They include agency funds, expendable and nonexpendable trust funds, investment trust funds, and pension trust funds.

Agency funds are used to account for assets held for other funds, governments, or individuals. They are custodial in nature and do not involve the measurement of operations.

The expendable trust fund classification is used when both the principal and revenue earned may be expended for purposes designated by the trust agreement.

Nonexpendable trust funds require that the principal of the fund remains intact while only the earnings of the fund are expendable.

Individual investment trust funds are used to account for investments that are not in the treasurer's investment pool but are managed by the state treasurer for external entities.

A pension trust fund is used to account for the assets and liabilities arising from the contributions and benefits payable to participants in one of the state's pension plans. Participation in this plan is limited to select employees – primarily legislators. Most state employees are covered by another plan operated by the Public Employees Retirement Association. (See Note V).

ACCOUNT GROUPS

General Fixed Assets Account Group

Land, buildings, equipment and other capital assets, of the governmental fund types are accounted for in this group. Capital assets of the proprietary, trust, and the college and university funds are recorded in their respective funds and may be depreciated there. Infrastructure is not recorded in the state's accounting system or financial statements.

General Long-term Debt Account Group

This group accounts for long-term liabilities of the governmental type funds, such as general liability, lease purchase obligations, employee leave obligations, notes, and employee workers' compensation claims. It also accounts for short-term risk management liabilities for which expendable financial resources are not available. Long-term obligations of the proprietary funds, trust funds, and the college and universities are accounted for in their respective funds.

COLLEGE AND UNIVERSITY FUNDS

These funds account for the operations of the state-supported system of higher education. The College and University Funds consist of the following funds:

Current Funds Unrestricted account for economic resources which are expendable for any purpose in accomplishing the institutions' primary objectives.

Current Funds Restricted account for resources received from donors or other outside agencies, primarily the federal government, that are restricted for specific purposes.

Loan Funds account for resources available for student loans.

Endowment Funds account for resources contributed by donors. While the principal portion of the contribution must remain intact, earnings may be added to the principal or expended for restricted or unrestricted purposes.

Plant Funds account for resources available, acquisition costs, debt service requirements, and liabilities related to acquiring or repairing institutional properties.

Agency Funds account for resources held by the institution, acting in the capacity as agent, for distribution to designated beneficiaries.

Component Units

The Denver Metropolitan Major League Baseball Stadium District uses proprietary fund accounting in preparation of its financial statements. The Colorado Uninsurable Health Insurance Plan (CUHIP) uses practices prescribed or permitted by the state's Division of Insurance. However, CUHIP's financial statements have been recast to conform to generally accepted accounting principles for presentation in these financial statements. The financial information for both entities is presented as of December 31, 1999.

The Colorado Water Resources and Power Development Authority uses proprietary fund accounting for its operations except for its expendable trust fund, which uses governmental fund accounting, and its agency fund, which records assets and liabilities on the modified accrual basis. The expendable trust fund accounts for assets held in a trustee capacity for Animas – LaPlata dam project in southwest Colorado. The agency fund accounts for unspent bond proceeds held in trustee capacity for local governments. The Authority's financial information is presented as of December 31, 1999.

The University of Colorado Hospital Authority uses proprietary fund accounting for their operations. The financial statements for the Hospital Authority's noncontributory defined benefit pension plan are prepared under the accrual basis of accounting. Financial information for the Hospital Authority is presented as of June 30, 2000.

C. BASIS OF ACCOUNTING

Primary Government

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. Nonexpendable trust funds and proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental fund types, expendable trust funds, and agency funds are reported on the modified accrual basis. This basis of accounting recognizes revenues when they are measurable and available to finance current operations or to liquidate liabilities existing at fiscal year-end.

Historical data, adjusted for economic trends, is used in the estimation of the following accruals:

- Sales, use, liquor, and cigarette taxes are accrued based on filings received and an estimate of filings due by June 30.

- Net income taxes from individuals, corporations, and trusts are accrued based on current income earned by the taxpayer before June 30. Quarterly filings, withholding statements, and other historical data are used to estimate the taxpayer's current income. The revenue is accrued net of an allowance for uncollectable taxes.

In Fiscal Year 1999-00 the state implemented the requirements of GASB Statement No. 33 – Accounting and Financial Reporting for Nonexchange Transactions. The state was largely in compliance with the requirements before implementation, and therefore, the effect was not material and no prior period adjustment resulted. Revenues earned under the terms of reimbursement agreements with other governments or private sources are recorded at the time the related expenditures are made if other eligibility requirements have been met.

Expenditures are recognized during the period in which the fund liability is incurred, except for accumulated employee leave time, principal and interest on long-term debt, which is recorded when due, risk management liabilities in excess of the available current financial resources appropriated for that purpose, and inventories which are generally considered expenditures when consumed.

Special reporting treatment at year-end is accorded to encumbrances. In the General Fund, a reserve for encumbrances is recorded at year-end for the appropriation that will be rolled-forward to cover encumbrances. In the Capital Projects Fund and the Highway Fund, a reserve for encumbrances is established for the contracted legal obligations of the funds.

Proprietary fund types, and nonexpendable, investment and pension trust funds are reported on the full accrual basis. Using this basis, revenues are recognized when earned, and expenses, including depreciation, are recognized when the economic benefit of an asset is consumed or a liability is incurred.

College and university funds are reported on the accrual basis, except for depreciation related to plant fund assets which is generally not recorded, and revenues and expenditures related to summer school programs which are recorded primarily in the subsequent fiscal year in accordance with the National Association of College and University Business Officer's College and University Business Administration.

The state has determined that proprietary and non-expendable trust funds will apply all applicable GASB pronouncements, regardless of issue date, as well as the following pronouncements issued on or before November 10, 1989: FASB Statements and Interpretations, Accounting Principle Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with, or contradict, GASB pronouncements.

Component Units

The University of Colorado Hospital Authority has elected to adopt the provisions of the American Institute of Certified Public Accountants' Audit and Accounting Guide for Health Care Organizations, which are required for financial statements for periods beginning on or after June 15, 1996. Under these provisions, the hospital has qualified as a governmental entity. In applying governmental GAAP, the hospital has elected to apply the provisions of all relevant pronouncements of FASB, including those issued after November 30, 1989 that do not conflict with or contradict GASB pronouncements.

D. ELIMINATIONS

Substantially all intrafund transactions and balances of the primary government have been eliminated. Substantially all interfund transactions are classified as operating transfers-in or operating transfers-out after the revenues and expenditures/expenses are reported on each of the operating statements.

E. INSURANCE

The state has agreements with the Colorado Compensation Insurance Authority (CCIA), a related party, to administer a Paid Loss/Retro Plan for workers' compensation insurance claims through June 30, 1996. For claims arising after that date, the state is self-insured for workers' compensation. The state reimburses CCIA for the current cost of claims paid and related administrative expenses. Actuarially determined liabilities are accrued for claims to be paid in future years.

The state insures its property through private carriers and is self-insured for general liability for both its officials and employees.

F. TOTAL COLUMN ON COMBINED STATEMENTS

The total columns on the combined statements for the primary government are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Nor are they comparable to a consolidation, as interfund eliminations have not been made in the aggregation of this data.

G. CASH AND POOLED CASH

Primary Government

For purposes of reporting cash flows, cash and pooled cash is defined as cash-on-hand, demand deposits, certificates of deposit with financial institutions, and pooled cash with the state treasurer. Amounts reported in previous years as warrants payable are now reported as a reduction of cash and pooled cash.

Component Units

The University of Colorado Hospital Authority and the Colorado Uninsurable Health Insurance Plan consider highly liquid investments with an initial maturity of three months or less to be cash equivalents.

The Denver Metropolitan Major League Baseball Stadium District, and the Colorado Water Resources and Power Development Authority consider investments with a maturity of three months or less when purchased to be cash equivalents.

H. INVENTORY

Inventories of the various state agencies primarily comprise finished goods inventories held for resale by Correctional Industries, and consumable items such as office and institutional supplies, fuel, and maintenance items.

Inventories of the governmental funds are stated at cost, while inventories of the proprietary funds are stated at the lower of cost or market. The state uses various valuation methods (FIFO, average, etc.) depending upon the state agency. The method used in each agency is consistent from year to year.

Consumable inventories that are deemed material are expended at the time they are consumed. Immaterial consumable inventories are expended at the time of purchase, while inventories held for resale are expended at the time of sale.

I. INVESTMENTS

For the primary government, items classified as investments, including those held by the state treasurer and represented as pooled cash, are both short and long-term investments. These are stated at fair value except for certain money market investments (See Note III-G). Investments that do not have an established market are reported at their estimated fair value. The state treasurer records interest based on book yield as adjusted for amortization of premiums and discounts.

J. PROPERTY, PLANT, AND EQUIPMENT

Primary Government

Capital assets are carried at cost on the balance sheet. Donated capital assets are carried at their fair market value at the date of donation. The state capitalizes assets whose cost exceeds \$5,000.

Generally, the state capitalizes interest during the construction of general fixed assets. General fixed assets do not include infrastructure and are not depreciated. Assets in proprietary and nonexpendable trust are depreciated using the straight-line method.

The following useful lives are used for depreciation:

Buildings	25-40 years
Improvements other than buildings	10-17 years
Furniture, machinery, and equipment	5-12 years

Component Units

The Denver Metropolitan Major League Baseball Stadium District and the University of Colorado Hospital Authority capitalize interest during the construction of fixed assets. Both entities depreciate fixed assets over the estimated useful life of the asset class using the straight-line method.

K. DEFERRED REVENUE

Under reimbursement agreements, receipts from the federal government and other program sponsors are deferred until the related expenditures are made. Revenues related to taxes receivable that the state does not expect to collect until after the following fiscal year are deferred. In addition, it is the policy of the state's higher education institutions to defer summer school tuition to the following fiscal year.

L. ACCRUED COMPENSATED ABSENCES LIABILITY

Primary Government

State law concerning the accrual of sick leave was changed effective July 1, 1988. After that date all employees in classified permanent positions within the State Personnel System accrue sick leave at the rate of 6.66 hours per month. Total sick leave per employee is limited to their respective accrued balance on July 1, 1988 plus 360 additional hours. After earning the maximum accrual each employee may convert five hours of sick leave to one hour of annual leave. Employees are paid for one-fourth of their unused sick leave upon death or retirement.

Annual leave is earned at increasing rates based on employment service longevity. In no event can a classified employee accumulate more than 42 days of annual leave at the end of a fiscal year. Employees are paid 100% of their annual leave balance upon leaving state service.

Compensated absence liabilities related to the governmental funds are recorded in the General Long-Term Debt Account Group. For all other fund types, both current and long-term portions are recorded as individual fund liabilities.

Component Units

Employees of the University of Colorado Hospital Authority use paid time off (PTO) for vacation, holidays, short-term illness, and personal absences. Extended illness pay (EIP) is used to continue salary during extended absences due to medical disability or serious health conditions. Both PTO and EIP earnings are based on length of service and actual hours worked. The hospital records PTO expense as earned. Accrued EIP is based solely on amounts estimated to become payable to that portion of the employee base which will ultimately retire from the hospital.

The Colorado Water Resources and Power Development Authority recognizes unused vacation benefits as they are earned.

M. FUNDEQUITY

Reserved fund balance indicates that a portion of fund equity is not available for appropriation, or is legally segregated for a specific use. Designated fund balances are not legally segregated but indicate tentative management plans for future use of funds.

The fund balance of the General Fund is reserved as provided by statute or as provided by generally accepted accounting principles. The unreserved portion of fund equity on the budgetary basis is available for appropriation or working capital. Since the state is prohibited by its constitution from incurring general obligation debt, the General Fund surplus on the budgetary basis must be positive at year-end.

Reserves of fund equity at June 30, include:

Reserved for Encumbrances - In the General Fund, this reserve is for the portion of the Fiscal Year 1999-00 appropriation that was encumbered for goods and services that were not received before June 30, 2000, due to extenuating circumstances. Thus, the specific appropriation related to these items is rolled-forward to Fiscal Year 2000-01.

In the Special Revenue and Capital Projects Funds this reserve represents purchase orders, contracts, and long-term contracts related to construction of major capital projects. Since the resources of these funds are often received after the long-term contracts are executed and recorded as encumbrances, the unreserved undesignated amount may reflect a deficit. When a deficit occurs it is funded by future proceeds of the fund.

Reserved for Other Specific Purposes - These reserves are used to indicate that a portion of fund balance is restricted as to its use. The restriction of the representative assets may have been placed there by their donor in the case of fiduciary funds, by statute in the General and other governmental type funds, or reserved for special purposes such as the payment of debt principal in the case of the Debt Service Fund.

In the college and university funds, all fund balances with the exception of the Current Unrestricted Fund are reserved to indicate the restrictions of available assets to specific purposes of these funds.

Reserved for Long-Term Assets and Long-Term Receivables - These reserves in the governmental funds are used to reserve the portion of fund balance that relates to long-term interfund receivables and other long-term assets that are not offset by deferred revenue. These assets are not currently available for appropriation.

Reserved for Statutorily Specified Amounts - Colorado Revised Statutes 24-75-201.1(d)(III) requires that four percent of the amount appropriated for expenditure from the General Fund be reserved for that fiscal year. In Fiscal Year 1999-00, this amount should be \$200.37 million. Under generally accepted accounting principles no funds were available to meet this reserve requirement. However, due to delayed recognition of excess-revenue refunds under the state's budgetary basis, the reserve requirement was met and legal compliance was achieved. (See Note II-A)

Article X, Section 20 (TABOR) of the State Constitution requires the reservation of three percent or more of the 1999-00 fiscal year spending for emergencies. Fiscal year spending is defined in TABOR as all spending and reserve increases except for spending from certain excluded revenues. (See Note II-D)

Designated Unreserved - In the Capital Projects Fund, this designation represents amounts appropriated but not encumbered by contracts. In the Fiduciary Funds, this designation represents the cumulative net earnings of the Controlled Maintenance Trust Fund. In the College and University Funds, this designation represents the fund balance of the higher education auxiliary activities in the Current Unrestricted Fund.

N. OUTSTANDING ENCUMBRANCES

The state uses encumbrance accounting as an extension of formal budgetary integration in all funds except pension trust funds, investment trust funds, and the college and university funds. Under this procedure, purchase orders and contracts for expenditures of money are recorded to reserve an equivalent amount of the related appropriation.

Encumbrances do not constitute expenditures or liabilities. They lapse at year-end unless specifically brought forward to the subsequent year, thus, committing the subsequent year's available appropriation.

NOTE II. BUDGETS - LEGAL COMPLIANCE

A. BUDGETARY BASIS

The budgetary fund types used by the state differ from the generally accepted accounting fund types. The budgetary fund types are general, cash, and federal funds. For budgetary purposes, cash funds are all funds received by the state that have been designated to support specific expenditures. Federal funds are revenues received from the Federal government. General-purpose revenues are not designated for specific expenditures.

Eliminations of transfers and intrafund transactions are not made in the budgetary funds if those transactions are under budgetary control. Thus, revenues and expenditures in these funds are shown at their gross amounts. This results in several instances of duplicate recording of revenues and expenditures. An expenditure of one budgetary fund may be shown as a transfer-in or revenue in another budgetary fund and then be shown again as an expenditure in the second fund.

For budget purposes, depending on the accounting fund type involved, expenditures/expenses are determined using the modified accrual or accrual basis of accounting with the following exception. Refunds under Article X, Section 20 (TABOR) of the State Constitution are reductions of revenue for nonbudgetary reporting purposes, but they are shown as expenditures for budgetary purposes. For budgetary purposes, these expenditures are recognized in the year that the refunds are paid, not in the year the refund liability arises.

B. BUDGETARY PROCESS

The financial operations of the legislative, judicial, and executive branches of state government, with the exception of custodial funds or federal moneys not requiring matching state funds, are controlled by annual appropriation made by the General Assembly. The Department of Transportation's portion of the Highway Fund is appropriated to the State

Transportation Commission. Within the legislative appropriation, the Commission may appropriate the specific projects and other operations of the Department. In addition, the Commission may appropriate available fund balance from their portion of the Highway Fund.

The legislative appropriation is constitutionally limited to the unrestricted funds held at the beginning of the year plus revenues estimated to be received during the year as determined by the budgetary basis of accounting. The original appropriation by the General Assembly in the Long Appropriations Bill segregates the budget of the state into its operating and capital components. The majority of the capital budgets are accounted for in the Capital Projects Fund, with the primary exception being budgeted capital funds used for infrastructure.

The Governor has line item veto authority over the Long Appropriations Bill, but the General Assembly may override each individual line item veto by a two-thirds majority vote in each house.

General and cash funded appropriations, with the exception of capital projects, lapse at year-end unless executive action is taken to roll-forward all or part of the remaining unspent budget authority. General funded appropriations that meet the strict criteria for roll-forward are reserved in the General Fund at year-end. Since capital projects appropriations are generally available for three years after appropriation, significant amounts of the capital budgets remain unexpended at fiscal year-end.

The appropriation controls the combined expenditures and encumbrances of the state, in the majority of the cases, to the level of line item within the agency. Line items are individual lines in the official budget document and vary from specific payments for specific programs to single appropriations at the agency level. The institutions of higher education are appropriated at the governing board level. Statutes allow the Judicial and Executive Branches, at year-end, to transfer legislative appropriations within departments for expenditures of like purpose. The

appropriation may be adjusted in the following session of the General Assembly by a supplemental appropriation.

On the three budget-to-actual statements, the column titled Original Appropriation consists of the Long Appropriations Act including anticipated federal funds, special bills, and any statutorily authorized appropriations. The column titled Final Spending Authority includes the original appropriation, federal funds actually awarded, supplemental appropriations of the legislature, and other miscellaneous budgetary items.

C. OVEREXPENDITURES

Depending on the accounting fund type involved, expenditures/expenses are determined using the modified accrual or accrual basis of accounting even if the accrual will result in an overexpenditure. If earned cash revenues plus available fund balance, and earned federal revenues, are less than cash and federal expenditures, then an overexpenditure occurs even if the expenditures did not exceed the total legislative line item appropriation.

The state controller may allow certain overexpenditures of the legal appropriation with the approval of the Governor as provided by Colorado Revised Statutes 24-75-109. Unlimited overexpenditures are allowed in the Medicaid program. The Department of Human Services is allowed \$1 million of overexpenditures not related to Medicaid and unlimited overexpenditures for self-insurance of its workers' compensation plan. Statute also allows overexpenditures up to \$1 million in total for the remainder of the executive branch. An additional \$1 million of transfers and overexpenditure are allowed for the Judicial Branch.

If the controller restricts the subsequent year appropriation for an overexpenditure, the agency is required to seek a supplemental appropriation from the General Assembly or reduce their subsequent year's expenditures.

Total overexpenditures at June 30, 2000, were \$18,916,576. Of that amount, the controller has recommended that future appropriations be restricted by \$18,900,864. Overexpenditures at June 30, 2000, are described below.

- The Medical Services Program of Medicaid in the Department of Health Care Policy and Financing overexpended its appropriation of general funds by \$11,837,061. An additional \$7,357,443 of expenditures of this program were recorded but not reported to the Governor as an overexpenditure because the legislature retroactively appropriated that amount as Fiscal Year 1998-99 spending. These expenditures were related to an underestimate in the accrual of program costs in Fiscal Year 1998-99. Therefore, they are reported in the current year on the *Schedule of Revenue Expenditures and Changes in General Fund Surplus – General Fund Budget and*

Actual – Budgetary Basis. The department also overexpended its general fund Medicaid appropriation by \$5,464,105 on transfers to the Department of Human Services for the health care needs of that department's clients.

- The Department of Human Services overexpended its cash funded appropriation by \$251,837 in the Aid to Needy Disabled Program. Caseloads and program expenditures are difficult to project because they are affected by clients qualifying for federal Supplemental Security Income.
- The Brand Board in the Department of Agriculture inspects cattle and horse brands to validate ownership. The Board overexpended its cash funded appropriation by \$37,458 due to increased fuel costs and payments to part-time help.
- The Colorado Historical Society overexpended its cash funded appropriation by \$65,642 when cost-of-goods-sold expenditures were higher than anticipated due to increased sales.
- The Colorado State Patrol overexpended its cash funded appropriation by \$394,409 as a result of increased miles driven, increased fuel costs, and a miscalculation in the budget setting process. The State Patrol had other unexpended appropriations, but the state controller was unable to transfers those appropriations under the statutory limit.
- The Office of the Alternate Defense Counsel provides legal representation for indigent defendants when the Public Defender perceives a conflict of interest. The Counsel overexpended its cash funded appropriation by \$110,656 due to an unanticipated increase in death penalty cases assigned.
- The Division of Central Services in the Department of Personnel manages the state's motor vehicle fleet. Increases in fuel costs caused the program to overexpend its appropriation by \$237,810 and caused it to undercharge state agencies by \$463,939.
- The Capitol Complex Program in the Division of Central Services is responsible for the operation, maintenance, and security of state buildings in the area around the State Capitol. The program ended the year with a \$291,469 deficit fund balance because it reduced charges to state agencies with the intent of reversing cumulative overcharges to federal programs operated by state agencies.

A separately issued report comparing line item expenditures to authorized budget is available upon request from the State Controller's Office.

D. TAX, SPENDING, AND DEBT LIMITATIONS

Certain state revenues, primarily taxes and fees, are limited under Article X, Section 20 (TABOR) of the State Constitution. The growth in these revenues from year to year is limited to the rate of population growth plus the rate of inflation. The constitution also requires voter approval for any new tax, tax rate increase, or new debt. These limitations apply to the state as a whole, not to individual funds, departments or agencies of the state. Annual revenues that exceed the constitutional limitation must be refunded, unless voters approve otherwise. The state exceeded the revenue growth limitation in each year since Fiscal Year 1996-97. A liability was accrued in the General Fund as a reduction of tax revenues for the current year amount exceeding the limitation (\$941.13 million). The Fiscal Year 1999-00 refund is shown on the *Combined Balance Sheet - All Fund Types and Discretely Presented Component Units* as TABOR Refund Liability.

Colorado Revised Statutes 24-75-201 requires that the accrual of the TABOR Refund not be included in the General Fund budgetary fund balance (General Fund Surplus) in the year in which the excess revenues were accrued. Instead, the budgetary fund balance is reduced in the following year by reporting an expenditure equal to the excess revenue reduced by any amount the voters authorize the state to retain. Therefore, the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Funded* shows a \$679.6 million expenditure related to the Fiscal Year 1998-99 TABOR refund. A separately issued audited report of TABOR computations for Fiscal Year 1999-00 will be available from the State Controller's Office in December 2000.

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
(DOLLARS IN THOUSANDS)				
BUDGETARY BASIS:				
Revenues and Transfers-In:				
General	\$ 6,114,804	\$ -	\$ -	\$210,951
Cash	2,736,641	2,541,711	6,387	63,416
Federal	2,288,190	387,308	-	7,608
Sub-Total Revenues and Transfers-In	11,139,635	2,929,019	6,387	281,975
Expenditures/Expenses and Transfers-Out				
General Funded	5,996,186	-	-	391,308
Cash Funded	2,670,774	1,848,200	5,356	50,437
Federally Funded	2,290,827	387,063	-	7,608
Expenditures/Expenses and Transfers-Out	10,957,787	2,235,263	5,356	449,353
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out - Budget Basis	181,848	693,756	1,031	(167,378)
(Increase)/Decrease in TABOR Refund	(261,495)	-	-	-
Increase/(Decrease) in Unrealized Gains/Losses	(9,774)	(7,162)	-	(3,450)
Increase for Budgeted Non-GAAP Expenditures	1,887	10,170	-	-
Increase/(Decrease) for GAAP Expenditures Not Budgeted	106,655	(8,386)	-	19,801
Increase/(Decrease) for GAAP Revenue Adjustments	(107,711)	37	-	(19,801)
Increase/(Decrease) for Non-Budgeted Funds	-	-	-	-
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out - GAAP Basis	(88,590)	688,415	1,031	(170,828)
FUND BALANCE, JULY 1 - GAAP BASIS	345,741	873,117	4,711	572,556
Addition of Northwestern Community College	-	-	-	-
Prior Period Adjustments	-	8,000	-	-
FUND BALANCE, JUNE 30 - GAAP BASIS	\$ 257,151	\$1,569,532	\$ 5,742	\$401,728

E. BUDGET TO GAAP RECONCILIATION

The three combined budget-to-actual statements show revenues and expenditures that are legislatively appropriated or otherwise legally authorized. College and university funds, with the exception of the state-appropriated amounts are excluded from these statements.

Certain expenditures on a generally-accepted-accounting-principle (GAAP) basis, such as, bad debt expense and depreciation, are not budgeted by the General Assembly. These expenditures are not shown on the budget-to-actual statements but are include in the reconciliation below. Some transactions considered expenditures for budgetary purposes, such as capital purchases in proprietary fund types, are not expenditures on a GAAP basis. These expenditures are shown below as "Budgeted Non-GAAP Expenditures."

Some transactions considered revenues for budgetary purposes, such as intrafund sales, are not considered GAAP revenues. Some events, such as the recognition of the current year TABOR liability, affect revenues on a GAAP basis but not on the budgetary basis. These events and transactions are shown below as "GAAP Revenue Adjustments." A separated line shows unrealized gains and losses, which affect revenues on a GAAP basis but not on a budgetary basis.

The inclusion of these revenues and expenditures along with the balances from the budget-to-actual statements is necessary to reconcile to the GAAP fund balance.

A reconciliation of the three budget-to-actual statements to the fund balances of the GAAP fund types follows:

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			TOTAL PRIMARY GOVERNMENT
ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	COLLEGE AND UNIVERSITY FUNDS	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,325,755
457,476	200,554	513,574	-	-	1,308,638	7,828,397
50,898	-	13,991	-	-	-	2,747,995
508,374	200,554	527,565	-	-	1,308,638	16,902,147
-	-	-	-	-	-	6,387,494
445,761	199,088	333,173	-	-	1,293,158	6,845,947
50,344	-	12,085	-	-	-	2,747,927
496,105	199,088	345,258	-	-	1,293,158	15,981,368
12,269	1,466	182,307	-	-	15,480	920,779
-	-	-	-	-	-	(261,495)
(664)	(214)	(11,948)	-	-	612	(32,600)
3,720	-	43	-	-	-	15,820
(15,708)	(3,923)	(4)	-	-	10	98,445
-	-	-	-	-	-	(127,475)
-	-	120,623	118,566	-	364,051	603,240
(383)	(2,671)	291,021	118,566	-	380,153	1,216,714
97,277	20,737	2,403,812	1,730,823	-	3,141,604	9,190,378
-	-	-	-	-	24,603	24,603
-	552	-	-	-	-	8,552
\$ 96,894	\$ 18,618	\$ 2,694,833	\$ 1,849,389	\$ -	\$ 3,546,360	\$ 10,440,247

NOTE III. OTHER ACCOUNTING DISCLOSURES

A. CASH AND POOLED CASH

Primary Government

The State Treasury acts as a bank for all state agencies, with the exception of the University of Colorado. Moneys deposited in the Treasury are invested until the cash is needed. Interest earnings on these investments are credited to the General Fund, unless a specific statute directs otherwise. Where a fund category has a cash deficit, that deficit has been reclassified to an interfund payable to the General Fund. The detailed composition of the cash and investments is shown in the annual Treasurer's Report.

State agencies are authorized by various statutes to deposit funds in accounts outside the custody of the State Treasury. Legally authorized deposits include demand deposits and certificates of deposit. The state's cash management policy is to invest all major revenues as soon as the moneys are available within the banking system. Electronic transfers are used by the state to enhance availability of funds for investment purposes.

Colorado statutes require protection of public moneys in banks beyond that provided by the federal insurance corporations. The Public Deposit Protection Act in Colorado Revised Statutes 11-10.5-107(5) requires all eligible depositories holding public deposits to pledge designated eligible collateral having market value equal to at least 102% of the deposits exceeding those amounts insured by federal insurance.

The state maintains accounts for various purposes at locations throughout the state. Cash balances in these accounts that are not required for immediate use are invested in certificates of deposit by the fund custodian or moved to the state treasurer's pooled cash investments.

The state categorizes its cash into three categories as to their risk:

- Category 1 is federally insured deposits, or deposits fully collateralized with securities held by the state or its agent in the state's name.
- Category 2 is deposits uninsured but fully collateralized with securities held by the pledging financial institution's trust department or agent in the state's name.
- Category 3 is uncollateralized. This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the state's name.

At June 30, 2000, the state had cash balances in all funds with a carrying value of \$1,558.9 million. The bank balances of these funds are categorized by risk as follows:

Risk Category	Bank Balance June 30
1	\$ 792,245,647
2	774,941,873
3	279,775
TOTAL	<u>\$ 1,567,467,295</u>

The Cash and Pooled Cash line on the financial statements includes \$3,013.2 million of claims of the state's funds in the treasurer's pooled cash. At June 30, 2000, the treasurer had invested \$2,894.0 million of the pool with the balance in demand deposits and certificates of deposit.

Component Units

At December 31, 1999, the Colorado Water Resources and Power Development Authority had federally insured cash deposits with a bank balance of \$166,094 and deposits collateralized in single institution pools of \$339,390.

At December 31, 1999 the Denver Metropolitan Major League Baseball Stadium District had federally insured cash deposits with a bank balance of \$28,523. They also had \$18,985,749 in money market funds invested in obligations of the U.S. Government or its agencies. The money market funds are carried at cost, which approximates market value.

B. NONCASH TRANSACTIONS IN THE PROPRIETARY FUND TYPES

In the proprietary fund types, noncash transactions occur that do not affect the *Combined Statement of Cash Flows, All Proprietary Fund Types and Similar Trust Funds and Discretely Presented Component Units*. These transactions are summarized at the bottom of the statement and are explained as follows:

- The State Nursing Homes, an enterprise activity, acquired equipment of \$2,316 by entering a capital lease. The homes also received \$18,673 of fixed assets from the General Fixed Assets Account Group.

- Guaranteed Student Loan (GSL), an enterprise activity, recorded a \$3,778 loss on disposal of equipment.
- The Colorado Lottery, Business Enterprise Program, State Nursing Homes, Correctional Industries, and Other Enterprise Funds, recorded loss on disposal of fixed assets of \$52,588, \$591, \$50,817, \$83,130, and \$4,125, respectively.
- Central Services, an internal service activity, increased their capital lease obligations by \$14,353,429 to acquire additional vehicles for their fleet program.
- Telecommunications, an internal service activity, received capital assets in the amount of \$856,912 from the General Fixed Asset Account Group. These assets were funded by the Capital Projects Fund. A portion of these assets (\$552,131) were received but not recorded in a prior year, and therefore, this transaction is shown as a prior period adjustment on the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity – All Proprietary Fund Types*.

Nearly all proprietary type funds incurred unrealized gains/losses on investments individually held or as a result of participating in the Treasurer's pooled cash. The unrealized loss on the Treasurer's pool changed cash balances, but the gain/loss on investments individually held did not result in changes in cash balances. Note III-G shows the combined effect of these two sources of unrealized gains/losses.

C. RECEIVABLES

Primary Government

The tax receivable of \$985.9 million shown on the *Combined Balance Sheet - All Fund Types, Account Groups* results from the recording of self-assessed taxes on the modified accrual basis. The other receivables of \$335.1 million are net of a deduction of \$79.6 million in allowance for doubtful accounts.

Component Units

The Colorado Water Resources and Power Development Authority had loans receivable of \$436.1 million and \$355.7 million at December 31, 1999 and 1998, respectively. During 1999 they made new loans of \$96.0 million and canceled or received repayments for existing loans of \$15.6 million.

The University of Colorado Hospital Authority has a significant concentration of patient accounts receivable with Medicare (20 percent), Medicaid (5 percent), managed care including Blue Cross (44 percent), and other commercial insurance (11 percent). However, the authority's management does not believe there are credit risks associated with these payers. Further, the authority continually monitors and adjusts its reserves and allowances associated with these receivables.

Net patient-service revenue under the Medicare and Medicaid programs in Fiscal Year 1999-00 and 1998-99 were approximately \$106.9 million and \$97.6 million, respectively. Net patient-service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

The hospital elected to early implement Governmental Accounting Standards Board Statement No. 33 – Accounting and Financial Reporting for Nonexchange Transactions. As a result, a \$25 million donation to be received over five years is reported at its net present value of approximately \$22.1 million based on the hospital's discount rate of 5.37 percent.

D. INVENTORY

Inventories of \$8.65 million in the General Fund at June 30, 2000, consisted of \$7.38 million of consumable and supplies inventories, and \$1.27 million of food donated to the Department of Human Services.

E. PREPAIDS, ADVANCES, AND DEFERRED CHARGES

In the General Fund, this account consists primarily of Medicaid payments in advance made to mental health and health care providers by the Department of Health Care Policy and Financing. Charges in the College and University Funds related to summer school are deferred to Fiscal Year 2000-01 to match the deferral of summer school tuition.

F. INTERFUND BALANCES

Individual interfund receivable and payable balances at June 30, 2000, were:

(Amounts in Thousands)

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 51,790	\$ 39,926
Special Revenue Funds		
Highway	11,263	684
Wildlife	1,817	9
Gaming	8,938	35,330
Water Projects	202	7,944
Capital Projects Funds	629	3,137
Enterprise Funds		
Guaranteed Student Loan	-	1
State Lottery	-	17,906
Prison Canteens	19	1
Correctional Industries	535	103
Other Enterprise Activities	9	-
Internal Service Funds		
Central Services	493	-
General Government Computer Cen	289	-
Telecommunications	-	3,740
Capitol Complex	1	-
Expendable Trust Funds		
Unemployment Insurance	-	1,128
State Treasurer	15,535	-
Severance Tax Fund	12,208	-
Land Board	-	3,576
Conservation Trust Fund	7,163	-
Other Expendable Trusts	-	23
Nonexpendable Trust Funds		
State Lands	131	2
Controlled Maintenance	-	4,121
Other Nonexpendable Trusts	10	-
Agency Funds		
Revenue	2,521	8,526
Treasury	7,702	-
Other Agency Funds	467	173
College and University Funds		
Unrestricted	22,655	11,683
Restricted	5,188	7,828
Endowment	153	1,730
Unexpended Plant Fund	7,323	1,515
Retirement of Indebtedness	554	-
Investment in Plant	-	8,503
Agency	322	328
Totals	<u>\$ 157,917</u>	<u>\$ 157,917</u>

G. INVESTMENTS

Primary Government

The state holds investments both for its own benefit and as an agent for certain entities as provided by law. The state does not invest its funds with any external investment pool, rather, funds not required for immediate payments are administered by the authorized custodian of the funds or pooled and administered by the state treasurer (See Note III-H).

The fair value of the state's investments are determined from quoted market prices except for money market investments that are reported at amortized cost which approximates market.

The following schedule reconciles deposits and investments to the financial statements for the primary government:

	(Amounts in Thousands)	Carrying Amount
Footnote Amounts		
Deposits (Note III-A)	\$	1,558,890
Investments		5,274,181
Total	\$	<u>6,833,071</u>
Combined Balance Sheet Amounts		
Cash and Pooled Cash	\$	4,270,180
Investments		2,380,189
Warrants Payable Included in Cash		182,702
Total	\$	<u>6,833,071</u>

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments held in more than one fiscal year and sold in the current year were included as a change in the fair value of investments in those prior periods. Realized gains from the sale of investments related to the Treasurer's pooled cash were \$970,085 for Fiscal Year 1999-00. Excluding the Individual Investment Trust Fund, and the Deferred Compensation Plan, the state realized \$1,850,024 of net gains from the sale of investments of other funds during Fiscal Year 1999-00.

The state treasurer maintains an agency fund for the Great Outdoors Colorado Program (GOCO), a related party. At June 30, 2000 and 1999, the treasurer had \$31.7 million and

\$48.9 million at fair value, respectively, of GOCO's funds on deposit and invested. The treasurer also maintains an individual investment trust fund for the Colorado Compensation Insurance Authority (CCIA), a related party. At June 30, 2000 and 1999, the treasurer had \$770.1 and \$653.0 million at fair value, respectively, of CCIA's funds on deposit and invested.

Colorado Revised Statutes 24-75-601.1 authorizes the type of investments that the state may hold. In general, the statute requires securities that are of the highest quality as determined by national rating agencies, those guaranteed by another state or the federal government, or a registered money market fund whose policies meet criteria set forth in the statute.

The state categorizes the custodial risks of its investments into the following categories:

- Category A is those investments that are insured or registered securities held by the state or its agent in the state's name.
- Category B is those investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the state's name.
- Category C is those investments that are uninsured and unregistered, with securities held by the counterparty or its agent, but not in the state's name.

Mutual funds and certain other investments are not categorized as to custodial risk because ownership is not evidenced by a security. The following table lists the state's investments by type and risk category.

Type of Investment*	(Amounts in Thousands)			Total Fair Value
	Risk Category			
	A	B	C	
U.S. Government Securities	\$ 1,898,427	\$ 9,979	\$ 6,933	\$ 1,915,339
Bankers' Acceptance	21,814	-	-	21,814
Commercial Paper	431,437	-	-	431,437
Corporate Bonds	841,584	-	1,209	842,793
Corporate Securities	38,232	-	12,135	50,367
Repurchase Agreements	5,024	-	213	5,237
Asset Backed Securities	1,250,902	-	543	1,251,445
Other	21	-	-	21
Subtotal	<u>\$ 4,487,441</u>	<u>\$ 9,979</u>	<u>\$ 21,033</u>	4,518,453
Uncategorized				755,728
Total				<u>\$ 5,274,181</u>

*Note: Amounts include the treasurer's pool and individual investment accounts.

• COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

The following schedule shows the state's net unrealized gains and (losses) by fund category for Fiscal Years 1999-00 and 1998-99. The schedule excludes the Deferred Compensation Plan, an expendable trust fund,

the individual investment trust fund managed for the Colorado Compensation Insurance Authority, and agency funds because realized and unrealized gains of these funds are not available to the state's programs.

(Amounts in Thousands)

Gain/(Loss)

Fund Type	Fiscal Year 1999-00	Fiscal Year 1998-99
General Fund	\$ (9,774)	\$ (11,513)
Nonexpendable Trust Funds	(6,916)	(7,218)
Controlled Maintenance Trust	(4,645)	(6,282)
Endowment Fund	(4,353)	238
Regular Capital Construction	(3,450)	(3,864)
Highways	(3,294)	(3,076)
Labor	(1,222)	(5,743)
Water Conservation Construction	(745)	(854)
Wildlife	(731)	(795)
Tobacco Litigation Settlement	(642)	-
Colorado Gaming Fund	(529)	(517)
Severance Tax Trust Fund	(507)	(257)
Colorado Student Loan Program	(419)	(389)
Current Funds - Restricted	(306)	229
Current Funds - Unrestricted	(260)	(2,061)
State Employee Group Insurance	(197)	(248)
Other Expendable Trusts	(192)	(161)
Colorado Lottery Fund	(188)	(234)
Unexpended Plant Funds	(170)	(347)
Correctional Industries	(25)	(40)
State Nursing Homes	(19)	(23)
Transportation	(16)	(10)
State Fair Authority	(10)	(7)
Treasurer's Expendable Trust	(7)	(30)
Other Nonexpendable Trusts	(5)	(57)
Deferred Compensation Plan	(4)	-
Business Enterprise Program	(3)	(3)
Other Enterprise Funds	-	(36)
Conservation Trust Fund	-	(17)
Loan Fund	9	(36)
Retirement Of Indebtedness	11	(263)
Tobacco Litigation Settlement	327	-
Renewal And Replacement	861	(596)
Totals	<u>\$ (37,421)</u>	<u>\$ (44,210)</u>

Component Units

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which governmental units may invest. The risk criteria are defined the same as for the primary government.

Investments of the University of Colorado Hospital Authority are reported at fair values which are based on

quoted market prices, if available, or estimated using market prices for similar securities. Interest, dividends, and realized and unrealized gains and losses are based on the specific identification method and are included in non-operating income when earned. In Fiscal Year 1999-00, the University of Colorado Hospital Authority realized a net gain on investments of \$8.0 million and unrealized gain of

\$2.7 million. The unrealized gain represented a \$3.3 million decline in the unrealized fair value of investments from the prior fiscal year.

The hospital uses interest rate swap agreements to manage interest costs and risks associated with changing interest

rates. At June 30, 2000, the hospital was party to two swap agreements having notational amounts of \$50 million and \$72 million. The fair value of the swaps was (\$680,000) and (\$153,000), respectively, based on the gross unrealized market loss. Both interest rate swaps are scheduled to terminate in 2006.

The following table lists the component units' investments by type and risk category:

(Amounts in Thousands)

Type of Investment	Risk Category			Total Fair Value
	A	B	C	
U.S. Government Securities	\$ 99,361	\$ -	\$ 8,973	\$ 108,334
Repurchase Agreements	-	-	187,232	187,232
Corporate Bonds	27,521	-	-	27,521
Equity Securities	40,461	-	-	40,461
Subtotal	<u>\$ 167,343</u>	<u>\$ -</u>	<u>\$ 196,205</u>	363,548
Uncategorized				<u>177,350</u>
Total				<u><u>\$ 540,898</u></u>

H. TREASURER'S INVESTMENT POOL

Participation in the treasurer's pool is mandatory for all state agencies with the exception of the University of Colorado. The treasurer determines the fair value of the pool's investments at each month-end for performance tracking purposes. Short-term realized gains and losses and interest earnings, adjusted for amortization of premium and discounts, are distributed monthly prorated to the average of the participant's daily balance during the month if the participant is authorized to receive interest and investment earnings by statute.

Colorado Revised Statutes 24-36-113 authorizes the state treasurer to enter collateralized securities lending agreements. During Fiscal Year 1999-00, the treasurer loaned U.S. government and federal agencies' securities held for the Colorado Compensation Insurance Authority to Morgan Stanley. The treasurer also loaned U.S. government and federal agencies securities held for the Colorado Treasury Pool, the Public School Permanent Fund, and the Controlled Maintenance Trust Fund to Deutsche Bank. Morgan Stanley and Deutsche Bank pay the treasurer an agreed upon fee for use of these securities. Collateral is deposited and held in a custodial bank.

Currently, collateral held by the custodial bank includes A-rated or better domestic corporate bonds, however, the agreement allows collateral to include government and federal agencies' securities as well. Corporate securities held as collateral must equal at least 105 percent of the market value of the loaned securities, while government securities must equal at least 102 percent of the market value. The treasurer does not have the authority to pledge or sell collateral securities without borrower default nor does the treasurer accept cash as collateral.

Morgan Stanley, acting as the principal, and Deutsche Bank, acting as agent and fiduciary, are directly responsible for the safeguarding of assets. Each carries a financial institution bond that is substantially more than the amount required by the New York Stock Exchange. On June 30, 2000, the market value of securities on loan from the Colorado Compensation Insurance Authority account was \$173,853,154. The market value of the collateral securities pledged was \$184,742,890. At June 30, 2000, the market value of the securities on loan from the other three funds was \$1,262,470,748, and the market value of the related pledged collateral was \$1,378,017,690.

I. PROPERTY, PLANT, AND EQUIPMENT

Primary Government

A summary of fixed assets by account groups and fund types at June 30, 2000, follows:

(Amounts in Thousands)

General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds	Fiduciary Funds	College & University Funds	Totals	
Land and Improvements	\$ 233,056	\$ 9,169	\$ -	\$ 7,574	\$ 212,478	\$ 462,277
Buildings and Improvements	1,140,669	27,263	847	59	1,857,327	3,026,165
Equipment	313,230	33,171	119,508	506	564,059	1,030,474
Library Books and Holdings	2,743	-	-	5,129	285,309	293,181
Construction in Progress	145,490	307	1,687	-	381,706	529,190
Other	14,201	60	16,978	-	988	32,227
Less: Accumulated Depreciation	-	(35,904)	(81,082)	-	(1,437)	(118,423)
Totals	\$ 1,849,389	\$ 34,066	\$ 57,938	\$ 13,268	\$ 3,300,430	\$ 5,255,091

A statement of changes in general fixed assets for the year ended June 30, 2000, is shown below:

(Amounts in Thousands)

	Beginning Balance July 1	Additions	Deductions	Reclassifications	Ending Balance June 30
Land and Improvements	\$ 218,800	\$ 21,364	\$ 7,108	\$ -	\$ 233,056
Buildings and Improvements	1,038,352	15,263	14,393	101,447	1,140,669
Equipment	328,768	20,649	36,187	-	313,230
Library Books and Holdings	2,743	149	149	-	2,743
Construction in Progress	130,597	116,340	-	(101,447)	145,490
Other	11,563	2,638	-	-	14,201
Totals	\$ 1,730,823	\$ 176,403	\$ 57,837	\$ -	\$ 1,849,389

Component Units

The Colorado Water Resources and Power Development Authority reported furniture and fixtures, net of accumulated depreciation, of \$57,353 at December 31, 1999.

The Denver Metropolitan Major League Baseball Stadium District reported land and improvements, buildings, and other property and equipment, of \$179.6 million and \$184.2 million, net of accumulated depreciation, at December 31, 1999 and 1998, respectively.

At June 30, 2000, the University of Colorado Hospital Authority reported gross amounts for land, buildings and improvements of \$174.5 million, equipment of \$95.6 million, and construction in progress of \$84.6 million. Accumulated depreciation related to these fixed assets was \$115.0 million.

J. OTHER LONG-TERM ASSETS

In the governmental funds, the state has reserved the fund balance for long-term assets and long-term loans receivable. The loans in the Special Revenue Fund are made to local entities by the Water Conservation Board for the purpose of constructing water projects in the state. These loans are made for periods ranging from 10 to 40 years at interest rates of 2 to 7 percent. The loans require the local entities or districts to make a yearly payment of principal and interest.

The Telecommunications Fund, an internal service fund, had a retained earnings deficit of \$139,170 at June 30, 2000.

The Capitol Complex Fund, an internal service fund, had a retained earnings deficit of \$291,469 at June 30, 2000.

The Administrative Hearings Fund, an internal service fund, had a retained earnings deficit of \$27,737 and \$61,874 respectively at June 30, 2000, and June 30, 1999.

The State Fair Authority, an enterprise fund, had a retained earnings deficit of \$2,043,385 and \$1,328,459 respectively at June 30, 2000, and June 30, 1999.

K. FUND BALANCE DEFICITS

The deficit of \$143.9 million in unreserved undesignated fund equity of the General Fund is related to recording a liability of \$941.13 for excess-revenue refunds under Article X, Section 20 (TABOR) of the State Constitution. Due to delayed recognition of excess-revenue refunds under the state's budgetary basis, legal compliance was achieved. (See Note II-A and II-D)

L. FUND EQUITY

Fund equities reserved for other specific purposes at June 30, 2000, are:

Reserved For	(Amounts in Thousands)					
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds	Total
Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ 812,149	\$ 812,149
CCIA Individual Investment Trust Fund	-	-	-	-	781,351	781,351
Deferred Compensation Plan	-	-	-	-	365,278	365,278
Public School Permanent Fund	-	-	-	-	302,080	302,080
Benefits For Injured Workers	-	177,537	-	-	-	177,537
Severance Tax Trust Fund	39,481	-	-	-	57,099	96,580
Water Conservation Construction	-	93,743	-	-	-	93,743
Wildlife, Parks, & Outdoor Recreation	1,607	65,933	-	-	981	68,521
Tobacco Litigation Settlement	-	67,101	-	-	-	67,101
Tobacco Settlement Trust Fund	-	-	-	-	50,859	50,859
Limited Gaming Fund	-	42,536	-	-	-	42,536
Hazardous Substances Response	32,604	-	-	-	-	32,604
Family Issues Cash Fund	32,159	-	-	-	-	32,159
State Public School Fund	25,566	-	-	-	-	25,566
Uninsurable Health Insurance Plan	22,554	-	-	-	-	22,554
Employment Support Fund	22,494	-	-	-	-	22,494
Mineral Leasing	20,861	-	-	-	-	20,861
Public Safety Communications	20,708	-	-	-	-	20,708
Controlled Maintenance Trust	-	-	-	-	17,018	17,018
Energy Conservation	12,666	-	-	-	-	12,666
Victims Of Crime	1,131	-	-	-	10,314	11,445
Species Conservation	10,790	-	-	-	-	10,790
Mined Land Reclamation	940	-	-	-	8,488	9,428
Petroleum Storage Tank Fund	9,053	-	-	-	-	9,053
Disaster Emergency Fund	7,855	-	-	-	-	7,855
Natural Resources Damage Recovery	7,592	-	-	-	-	7,592
Limited Gaming Impact Fund	7,109	-	-	-	-	7,109
General Liability Fund	7,009	-	-	-	-	7,009
Read-To-Achieve Cash Fund	7,000	-	-	-	-	7,000
Economic Development Fund	6,293	-	-	-	-	6,293
Debt Retirement	-	-	5,742	-	-	5,742
Workers' Compensation Regulation	5,741	-	-	-	-	5,741
Old Age Pension Stabilization	5,000	-	-	-	-	5,000

(Continued)

• COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

(Continued)

(Amounts in Thousands)

Reserved For	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds	Total
Drug Offender Surcharge Fund	4,546	-	-	-	-	4,546
Aviation Fund	4,161	-	-	-	-	4,161
Distributive Data Processing	-	4,138	-	-	-	4,138
Children's Basic Health Plan	3,778	-	-	-	-	3,778
Supreme Court Grievance Committee	-	-	-	-	3,759	3,759
Worker's Compensation Fund	3,421	-	-	-	-	3,421
Real Estate Recoverys	-	-	-	-	3,054	3,054
Regulatory License and Fee Adjustment	2,779	-	-	-	-	2,779
Capital Construction	-	-	-	2,744	-	2,744
Brand Inspection Fund	2,735	-	-	-	-	2,735
Public Employees Social Security	2,604	-	-	-	-	2,604
Secretary Of State Fees	2,480	-	-	-	-	2,480
Patient Benefit	-	-	-	-	2,416	2,416
Disabled Telephone Users Fund	2,161	-	-	-	-	2,161
Treasurer's Escheats Fund	-	-	-	-	2,114	2,114
Department of Law Custodial Funds	2,109	-	-	-	-	2,109
Uniform Consumer Credit Code	2,046	-	-	-	-	2,046
Housing Rehabilitation Revolving Loans	-	-	-	-	1,850	1,850
Motor Carrier Safety Fund	1,818	-	-	-	-	1,818
Defined Contribution Plan	-	-	-	-	1,803	1,803
Alcohol Driver Safety	1,736	-	-	-	-	1,736
Waste Tire Recycling Fund	1,586	-	-	-	-	1,586
Arts In Public Places Fund	1,440	-	-	-	-	1,440
Law Enforcement Assistance Fund	-	1,423	-	-	-	1,423
Property Insurance Fund	1,420	-	-	-	-	1,420
Emergency Medical Services	-	1,387	-	-	-	1,387
Off Highway Vehicles	1,372	-	-	-	-	1,372
Environmental Response Fund	1,210	-	-	-	-	1,210
Donations	1,179	-	-	-	-	1,179
Colorado Children's Trust Fund	1,094	-	-	-	-	1,094
Infant Immunization Fund	1,075	-	-	-	-	1,075
State Rail Bank Fund	1,001	-	-	-	-	1,001
Other Special Purpose Programs	29,508	33	-	82	15,312	44,935
	<u>\$ 383,472</u>	<u>\$ 453,831</u>	<u>\$ 5,742</u>	<u>\$ 2,826</u>	<u>\$ 2,435,925</u>	<u>\$ 3,281,796</u>

M. PRIOR PERIOD ADJUSTMENTS

Primary Government

On the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity – All Proprietary Fund Types and Similar Trust Funds*, the beginning fund balance of the Internal Service Funds increased by \$552,131. The adjustment was made because capital that was contributed in prior years was not recorded. There is no related reduction in another fund because the contribution was from the General Fixed Asset Account Group, which does not report operations.

On the *Combined Statement of Changes in Fund Balance – All College and University Funds* the beginning fund balance of several funds increased because of the addition of a higher education entity to the state. The Colorado Northwestern Community College – Rangely Junior

College District became a state agency called the Colorado Northwestern Community College. The Unrestricted Current Funds increased by \$1,761,007, the Restricted Current Funds increased by \$880, the Loan Funds increased by \$833,335, and the Investment in Plant Fund increased by \$22,008,270.

On the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds*, the beginning fund balance of the Special Revenue Funds increased by \$8,000,000. The adjustment was made because a prior year loan disbursement was expended rather than recorded as a loan receivable.

N. TRANSFERS BETWEEN FUNDS

Operating transfers between funds for the fiscal year ended June 30, 2000, were as follows:

Transfer	Amount
(Amounts in Thousands)	
General Fund to Higher Education	\$700,946
Capital Construction to Higher Education	196,898
General Fund to Capital Construction	176,522
Capital Construction to Highways	44,785
Colorado Lottery Fund to Conservation Trust Fund	35,791
Colorado Gaming Fund to General Fund	33,693
Land Board to General Fund	30,728
Capital Construction to General Fund	27,611
Highways to General Fund	21,106
Controlled Maintenance Trust to Capital Construction	19,059
Wildlife to Capital Construction	12,470
Colorado Lottery Fund to Wildlife	8,948
Treasurer's Expendable Trust to General Fund	9,735
Capital Construction to Debt Service	5,356
Wildlife to General Fund	4,638
General Fund to Water Conservation Construction	4,194
Controlled Maintenance Trust to Disaster Emergency	4,121
Severance Tax Trust Fund to General Fund	3,901
Higher Education to General Fund	3,679
Highways to Capital Construction	2,587
Treasurer's Expendable Trust to Colorado Gaming Fund	2,500
Central Services to General Fund	2,289
Colorado Gaming Fund to Highways	2,252
Water Conservation Construction to General Fund	2,021
Water Conservation Construction to Wildlife	2,000
State Lands to General Fund	1,869
Colorado Lottery Fund to General Fund	1,707
General Fund to Highways	1,342
Victims Compensation to General Fund	1,139
Prison Canteens to Capital Construction	816
Land Board to State Lands	738
Telecommunications to General Fund	720
Correctional Industries to General Fund	482
Labor to General Fund	460
Highways to Public Safety Internal Service Fund	247
General Fund to State Nursing Homes	239
State Employee Group Insurance to General Fund	239
Colorado Gaming Fund to Wildlife	206
Wildlife to State Lands	189
Capitol Complex to Capital Construction	161
Colorado Student Loan Program to General Fund	139
Other Enterprise Funds to General Fund	139
Severance Tax Trust to Water Conservation	133
State Lands to Higher Education	104
State Nursing Homes to General Fund	96
General Fund to Public Safety Internal Service Fund	85
Prison Canteens to General Fund	75
Land Board to Higher Education	70
General Fund to Correctional Industries	64
State Lands to Land Board	57
Other Nonexpendable Trusts to Other Expendable Trusts	32
Gen Government Computer Center to General Fund	25
Colorado Gaming Fund to Capital Construction	20
Colorado Gaming Fund to Other Enterprise Funds	19
Deferred Compensation Plan to General Fund	15
Other Expendable Trusts to Land Board	6
General Fund to Other Expendable Trusts	4
Total Transfers Out	<u>\$1,369,467</u>
Higher Education Transfer to General Fund In Net Operating Transfer From State Funds	3,679
Financial Statement Balance	<u><u>\$1,365,788</u></u>

In addition to the above transfers, residual equity transfers were made to the proprietary funds from the governmental funds and the General Fixed Assets Account Group. In the proprietary funds, these transfers are shown as "Additions To Contributed Capital" in the fund equity section of the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity, All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units* in the amount of \$323,454. This amount comprises the following transactions:

- The Telecommunications Fund, an internal service fund, received \$304,781 of fixed assets from the General Fixed Asset Account Group that were funded by the Capital Projects Fund and are shown as additions to contributed capital. The account group does not have an operating statement; thus, there is not a corresponding transfer-out.
- The State Nursing Homes, an enterprise fund, received \$18,673 of fixed assets from the General Fixed Assets Account Group that were funded by the Capital Projects Fund and are shown as additions to contributed capital.

The advances from private or public sources in the Capital Projects Fund on the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances* represent capital construction projects funded by internal service funds. Due to legal requirements, these projects are accounted for in the Capital Projects Fund.

O. SEGMENT INFORMATION

Primary Government

The principal activities of the state's enterprise funds are the guaranteed student loan program, the lottery, the state's nursing homes, the business enterprise program, enterprises at the state's prisons, and the state fair.

The guaranteed student loan program guarantees loans made by private lending institutions, in compliance with operating agreements with the U.S. Department of Education, to students attending postsecondary schools.

The State Lottery encompasses the various lottery and lotto games run under state statute. The net proceeds of the lottery are distributed to the Great Outdoors Colorado program (a related party), the conservation trust fund, and the general fund. The funds are used primarily for open space purchases and recreational facilities throughout the state.

The state nursing homes provide nursing home and retirement care to the elderly. The state's nursing homes are located at Homelake, Walsenburg, Florence, Rifle, and Trinidad.

• COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

The business enterprise program assists the visually impaired in operating businesses, such as cafeterias, in state office buildings. Enterprise activities at the state's prisons include the sale of manufactured goods and farm products

produced by convicted criminals incarcerated in the state's prison system.

Segment information for the enterprise funds of the state for the year ended June 30, 2000, is:

(Amounts in Thousands)

	GUARANTEED STUDENT LOAN	STATE LOTTERY	BUSINESS ENTERPRISE PROGRAM	STATE NURSING HOMES	PRISON CANTEENS	CORREC- TIONAL INDUSTRIES	STATE FAIR AUTHORITY	OTHER ENTERPRISE ACTIVITIES	TOTALS
Operating Revenue	\$ 52,544	\$ 371,114	\$ 638	\$ 19,082	\$ 9,693	\$ 30,055	\$ 6,418	\$ 3,184	\$ 492,728
Federal Grants and Contracts	44,225	-	676	5,440	-	-	-	554	50,895
Depreciation	815	570	137	522	62	974	821	74	3,975
Operating Income	306	88,149	(756)	(306)	1,672	(355)	(1,514)	(380)	86,816
Operating									
Transfers-In	-	-	-	239	-	64	-	19	322
Transfers-(Out)	(139)	(46,445)	-	(96)	(891)	(482)	-	(139)	(48,192)
Net Income (Loss)	167	(144)	(66)	338	811	(696)	(713)	(99)	(402)
Additions to									
Contributed Capital	-	-	-	19	-	-	-	-	19
Working Capital	47,970	(426)	500	3,181	4,446	11,075	(181)	1,326	67,891
Increase(Decrease) in Net									
Property, Plant, and Equip	(608)	396	(72)	(55)	(63)	443	(769)	(16)	(744)
Total Assets	59,130	37,642	982	10,933	6,163	22,377	9,670	6,189	153,086
Bonds and Other Long- Term Liabilities	1,339	861	44	691	63	731	2,250	101	6,080
Fund Equity	49,099	1,232	741	9,549	5,811	19,075	5,961	5,426	96,894

Component Units

The Colorado Water Resources and Power Development Authority's purpose is to initiate, acquire, construct, maintain, repair and operate, or cause to be operated, projects for the protection, preservation, conservation, upgrading, development and utilization of the water resources of the state.

The Denver Metropolitan Major League Baseball Stadium District includes all or part of the six counties in the Denver metro area. The District was created for the purpose of acquiring, constructing and operating a major league baseball stadium. The District levies a sales tax of one-tenth of one percent throughout this District for a period not to exceed 20 years for this purpose. A portion of this tax is shown as taxes receivable on the *Combined Balance Sheet – All Fund Types, Account Groups, and Discretely Presented Component Units*.

University Hospital is a nonsectarian, general acute care regional hospital, with seven outpatient clinics and a home therapy unit, operated by the University of Colorado Hospital Authority. It is the teaching hospital of the University of Colorado Health Sciences Center. The hospital's mission is to provide education, research and a full spectrum of primary, secondary and tertiary health care services to the Denver metropolitan area and the Rocky Mountain Region.

The Colorado Uninsurable Health Insurance Plan is a non-profit public entity created to provide access to health insurance for those Colorado residents who are unable to obtain health insurance, or unable to obtain health insurance except at prohibitive rates or with restrictive exclusions.

**CONDENSED BALANCE SHEET
ALL DISCRETELY PRESENTED COMPONENT UNITS**

DOLLARS IN THOUSANDS	TRUST & AGENCY	PENSION TRUST FUND	PROPRIETARY FUND TYPES				TOTAL
			DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	COLORADO UNINSURABLE HEALTH INSURANCE PLAN	
ASSETS:							
Current Assets	\$ 44,752	\$ -	\$ 25,271	\$ 71,733	\$ 87,690	\$ 3,470	\$ 232,916
Investments	119,951	70,638	-	232,716	117,593	-	540,898
Property, Plant and Equip., net	-	-	179,574	239,651	57	4	419,286
Other Long-Term Assets	-	-	942	10,397	415,317	-	426,656
Total Assets	\$ 164,703	\$ 70,638	\$ 205,787	\$ 554,497	\$ 620,657	\$ 3,474	\$ 1,619,756
LIABILITIES:							
Current Liabilities	\$ 122,094	\$ -	\$ 639	\$ 75,979	\$ 48,885	\$ 1,705	\$ 249,302
Notes and Bonds Payable	-	-	46,133	235,837	376,170	-	658,140
Other Long-Term Liabilities	-	-	-	5,899	3,328	-	9,227
Total Liabilities	122,094	-	46,772	317,715	428,383	1,705	916,669
FUND EQUITY:							
Contributed Capital	-	-	386	-	118,426	-	118,812
Retained Earnings	-	-	158,629	-	73,848	1,769	234,246
Fund Balances:							
Reserved	42,609	70,638	-	-	-	-	113,247
Undesignated	-	-	-	236,782	-	-	236,782
Total Fund Equity	42,609	70,638	159,015	236,782	192,274	1,769	703,087
Total Liabilities and Fund Equity	\$ 164,703	\$ 70,638	\$ 205,787	\$ 554,497	\$ 620,657	\$ 3,474	\$ 1,619,756

**CONDENSED STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND EQUITY - ALL DISCRETELY PRESENTED
COMPONENT UNITS - PROPRIETARY FUNDS**

DOLLARS IN THOUSANDS	PROPRIETARY FUND TYPES				TOTAL
	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	COLORADO UNINSURABLE HEALTH INSURANCE PLAN	
OPERATING REVENUES	\$ 774	\$ 274,176	\$ 25,048	\$ 3,194	\$ 303,192
OPERATING EXPENSES:					
Depreciation	4,669	19,047	36	-	23,752
Other Operating Expenses	90	264,993	22,177	4,981	292,241
Total Operating Expenses	4,759	284,040	22,213	4,981	315,993
Operating Income/Excess (Loss)	(3,985)	(9,864)	2,835	(1,787)	(12,801)
Non-Operating Revenues and (Expenses)/Transfers:					
Taxes	33,716	-	-	-	33,716
Other	(4,944)	10,689	1,898	2,045	9,688
Transfers, net	-	-	2,597	-	2,597
Total Non-Operating Revenues and (Expenses)/Transfers	28,772	10,689	4,495	2,045	46,001
Net Income/Change in Retained Earnings	24,787	825	7,330	258	33,200
Fund Equity - Beginning of Year	134,228	210,385	158,893	1,511	505,017
Additions (Deductions) to Contributed Capital	-	25,572	26,051	-	51,623
Fund Equity - End of Year	\$ 159,015	\$ 236,782	\$ 192,274	\$ 1,769	\$ 589,840

P. OTHER DISCLOSURES

Primary Government

The Colorado Medical Services Foundation, a related organization, was established to support patient billing and collections for physician fees for the University of Colorado Health Sciences Center. During Fiscal Years 1999-00 and 1998-99, the university was reimbursed \$82.1 million and \$72.7 million, respectively, from the foundation for salaries, fringe benefits, and related costs. In addition, the foundation reimbursed the university \$654,676 for professional liability insurance and administrative costs in Fiscal Year 1999-00. At June 30, 2000, the university owed the foundation \$10,033.

The University of Colorado Foundation, Inc., an unconsolidated affiliated corporation, was established in 1967 as a separate corporation to solicit, collect, and invest donations for the university. The foundation distributed \$40.0 million and \$38.0 million to the university in Fiscal Year 1999-00 and 1998-99, respectively.

The Colorado State University Foundation was established to receive, manage, and invest philanthropic gifts to Colorado State University. During Fiscal Years 1999-00 and 1998-99, the foundation transferred \$20.9 and \$16.8 million, respectively, to the university.

The Fort Lewis College Foundation was established to assist in promoting, developing, and enhancing the facilities and programs of the college. During Fiscal Years 1999-00 and 1998-99, the foundation transferred \$2,293,314 and \$878,236, respectively, to the college.

The Adams State College Foundation was established to provide scholarships and work study grants to students, as well as, program development grants to Adams State College. The foundation provided \$320,869 in grants during Fiscal Year 1999-00.

The Mesa State College Foundation was established to provide financial assistance to Mesa State College students and to assist the college in serving educational needs. In Fiscal Year 1999-00, the foundation donated assets valued at \$565,461 to the college. The foundation also authorized the transfer of \$217,938, which the college recorded as due from the foundation at June 30, 2000.

The Metropolitan State College of Denver Foundation, Inc. was organized and is operated to promote the general welfare of the Metropolitan State College of Denver. The foundation provided \$1,150,262 of funding to the college in Fiscal Year 1999-00. The foundation also reimbursed the college \$51,276 for services provided by a college employee.

The Western State College Foundation was established to aid Western State College in fulfilling its educational

mission. The foundation transferred \$716,577 to the college in Fiscal Year 1999-00.

The Front Range Community College Foundation was established to aid Front Range Community College in fulfilling its educational mission. The foundation transferred \$202,658 to the college in Fiscal Year 1999-00 for student scholarships and instructional program support.

The Morgan Community College Foundation was established to promote the advancement of education and educational facilities at Morgan Community College. The foundation transferred \$146,288 to the college in Fiscal Year 1999-00 for student scholarships, operations, and capital purchases.

The Pueblo Community College Foundation was established to aid Pueblo Community College in fulfilling its educational mission. During Fiscal Year 1999-00, the foundation transferred \$121,840 to the college for scholarships and \$546,332 for equipment and building improvements.

The Community College of Aurora Foundation provides funding and other resources for the development of the Community College of Aurora. The foundation reimbursed the college \$545,339 for maintenance costs and transferred \$166,654 to the college for scholarships and grants. At June 30, 2000, \$115,354 of the maintenance costs were recorded as receivable from the foundation.

The Red Rocks Community College Foundation was established to aid Red Rocks Community College in fulfilling its educational mission. During Fiscal Year 1999-00, the foundation sponsored \$165,681 of scholarships made by the college and transferred \$833,153 to the college for construction of a remote campus. The college expended \$213,740 in support of the foundation's staff and operations.

The University of Northern Colorado Foundation, Inc. was established in February 1966 to promote the welfare, development, growth, and well being of the University of Northern Colorado. The foundation donated \$1,759,940 to the university in Fiscal Year 1999-00. At June 30, 2000, \$312,573 was due from the foundation to the university.

The Colorado School of Mines Foundation, Inc. was established in 1928 as a separate corporation to benefit the School of Mines by soliciting, collecting, and investing donations. During Fiscal Years 1999-00 and 1998-99, the school received \$8,313,341 and \$6,863,799 respectively from the foundation. The foundation owed the school \$263,747 at June 30, 2000. In the event of the Foundation's dissolution, any remaining assets will be transferred to the Colorado School of Mines.

The Colorado School of Mines Building Corporation was established in 1976 to build a facility to house the United

States Geological Survey. The Geological Survey leases the facility from the corporation. The net assets of the corporation at June 30, 2000, and June 30, 1999 were \$1,993,501 and \$2,961,486 respectively.

The Auraria Foundation was established to carry out certain financial arrangements related to the statutory mission of the Auraria Higher Education Center (AHEC). At June 30, 2000, the foundation had raised net donations of \$1,288,439 to fund the construction of a Performing Arts Building at AHEC. The foundation transferred \$1,100,000 of the donations and \$188,439 was due to AHEC at June 30, 2000. The foundation reimbursed AHEC \$225,631 for managerial and administrative costs during Fiscal Year 1999-00.

During Fiscal Years 1999-00 and 1998-99, the Department of Local Affairs distributed \$1,125,000 and \$1,018,778, respectively, to the Colorado Housing and Finance Authority (CHFA), a related party. The distributions represented 50 percent of the revenues of the waste-tire-recycling program.

The Great Outdoors Colorado Board (GOCO) is a constitutionally created entity whose purpose is to administer the Great Outdoors Colorado Program and Trust Fund. The purpose of the program is to promote the wildlife and outdoor recreation resources of the state using funds it receives from the Colorado Lottery. During Fiscal Years 1999-00 and 1998-99, the board funded \$9,821,345 and \$10,055,707, respectively of wildlife and parks programs at the Department of Natural Resources. At June 30, 2000, GOCO owed the Department of Natural Resources \$5.7 million.

Component Units

The University of Colorado Hospital Authority received a net state appropriation of \$8.1 million and \$7.7 million in Fiscal Years 1999-00 and 1998-99 respectively for indigent care. In addition, the hospital participates in the Colorado Disproportionate Share Hospital Program. The hospital received related reimbursements from the state of \$18.8 million and \$17.7 million for the years ended June 30, 2000 and 1999, respectively. For the same years, the Hospital received \$.74 million and \$3.16 million for services provided to medically indigent patients in prior years.

The authority and the University of Colorado Health Sciences Center have developed and received approval for an Institutional Master Plan to create a new academic health sciences center over the next 20 to 50 years. The U.S. Department of Education and the U.S. Army approved the transfer of 186 acres of land and buildings at the Fitzsimons Army Medical Center to the University of Colorado in federal Fiscal Year 2002-03. The Army has conveyed 88 acres under quitclaim deeds in advance of

the official transfer. The quitclaim deeds include conditions subsequent that if not met provide for reverting the property to the United States. The Authority entered a 30-year Ground Lease agreement with the University of Colorado Regents for 18.4 acres with a one-dollar annual fee. The agreement provides for renewals up to 99 years and with certain exceptions, the Ground Lease states that the Authority shall own all buildings or improvements, which it constructs on the property.

Under the Operating Agreement between the University of Colorado Regents and the University of Colorado Hospital Authority dated July 1, 1990, the Regents have entered into contracts with the hospital for the provision of services in support of programs and operations of the University of Colorado Health Sciences Center. Amounts of approximately \$26.6 million and \$23.8 million were paid for these services in Fiscal Years 1999-00 and 1998-99, respectively. Other contracts with the Regents for storage facilities, student health services, and research projects resulted in reimbursements of approximately \$7.7 million and \$3.1 million in Fiscal Years 1999-00 and 1998-99, respectively.

The hospital entered certain provider and network management agreements with the TriWest Healthcare Alliance Corporation. TriWest was formed to deliver health care services to eligible beneficiaries of the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS). On June 27, 1996, the U.S. Department of Defense awarded TriWest the CHAMPUS contract for a five-year period that began April 1997. As part of the agreements, the hospital purchased a minority interest in TriWest for approximately \$3.3 million. This investment was recorded as "Other Assets" and is accounted for under the cost method. The hospital agreed to secure a letter of credit for \$4.6 million to cover the hospital's share of any potential losses of TriWest. At June 30, 2000, no amounts had been drawn on the letter of credit.

The hospital has contracted with University Physicians, Inc. (UPI), a related party, for the administration of various hospital programs and professional laboratory services. The hospital and UPI have also entered other joint arrangements in furthering the missions of both organizations. Amounts of approximately \$23.0 million and \$19.4 million were paid for these programs during Fiscal Years 1999-00 and 1998-99, respectively.

The hospital is negotiating with UPI to assume 30% participation in the hospital's investment in TriWest. As part of its negotiations, the hospital received a capital contribution of \$994,000 from UPI. Under the current terms of the draft contract between the hospital and UPI, UPI will sign a \$1,380,000 letter of credit, equal to 30 percent of the hospital's letter of credit commitment to TriWest. In a separate agreement, UPI has signed an

agreement with the hospital to assume its network management obligations related to TriWest.

The hospital leases certain employees to the Adult Clinical Research Center (CRC), a related party, at full cost and provides overhead and ancillary services for CRC patients. Charges of approximately \$1.16 million and \$1.17 million were billed to CRC for the cost of these services during Fiscal Years 1999-00 and 1998-99, respectively.

The hospital also leases certain employees to the Colorado Psychiatric Hospital (CPH), a related party, and provides various clinical and administrative services. Amounts for these services charged by the hospital were approximately \$5.8 million and \$7.9 million during Fiscal Years 1999-00 and 1998-99, respectively.

Amounts due from the Health Sciences Center, including CPH and CRC, amounted to \$5.8 million and \$2.5 million at June 30, 2000 and 1999, respectively.

Chartwell Rocky Mountain Region is a Colorado general partnership between the hospital and Chartwell Home Therapies Limited Partnership, a Massachusetts limited partnership. Chartwell Rocky Mountain Region was formed to provide home infusion and respiratory services to alternate-site patients. The partnership began in April 1996. The hospital and Chartwell Home Therapies Limited Partnership each have a 50 percent ownership in Chartwell Rocky Mountain Region. Separate financial statements of Chartwell Rocky Mountain Region are available from Chartwell Home Therapies Limited Partnership.

NOTE IV. COMMITMENTS AND CONTINGENCIES

A. LEASE COMMITMENTS

Primary Government

The state may enter lease or rental agreements for buildings or equipment. All leases contain clauses indicating that continuation of the lease is subject to funding by the legislature. It is reasonably assured that most of these leases will be renewed in the normal course of business. They are therefore treated as noncancelable for financial reporting purposes.

At June 30, 2000, the state had \$11.2 million of land, \$156.9 million of buildings, and \$123.3 million of equipment under capital leases. The state anticipates \$7,661,521 of minimum sublease rentals, and it paid \$23,946 of contingent rentals during Fiscal Year 1999-00.

Colorado State University Research Foundation, a related party, is a not-for-profit Colorado corporation, established to aid and assist the three universities governed by the State Board of Agriculture in their research and educational efforts. The support provided by the foundation to the universities includes patent and licensing management, equipment leasing, municipal lease administration, debt financing, and land acquisition, development and management. Colorado State University System is sub-leasing space from the foundation. The total obligation is \$1,163,000 with average annual lease payments of \$391,000. Colorado State University is also sub-leasing space from the foundation. The total obligation is \$2,729,000, with average annual lease payments of \$853,000. The university is also leasing equipment from the foundation and has a total lease obligation of \$661,000 with terms ranging from one to six years.

Fort Lewis College leases assets from the Fort Lewis College Foundation and had a lease payable of \$374,225 at June 30, 2000.

Morgan Community College made lease payments of \$66,950 to the Morgan Community College Foundation for classroom facilities.

Pueblo Community College leases equipment from the Pueblo Community College Foundation. The outstanding balance of the lease payable at June 30, 2000, was \$89,737.

The state is obligated under certain leases that it accounts for as operating leases. Operating leases do not give rise to property rights or lease obligations. Therefore, the results of the lease agreements are not reflected in the balance sheets of the funds or account groups.

For Fiscal Year 1999-00, the state had building and land rental expenditures of \$29.3 million and equipment and vehicle rental expenditures of \$37.8 million paid to non-state agencies.

The state recorded \$3.5 million of lease interest costs of which approximately \$1.5 million was for certificates of participation for capital financing, \$1.9 million was for state motor fleet vehicle leasing, and \$.1 million was for other capital leases.

The \$3.81 million of capital lease proceeds shown in the governmental funds on the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balance* primarily represents lease financing of computers by the Department of Human Services. An equivalent amount of capital outlay expenditure is recognized at the inception of the lease to avoid any impact on fund balance.

Future minimum payments at June 30, 2000, for existing leases were as follows:

(Amounts in Thousands)

Fiscal Year	Operating Leases	Capital Leases				
		Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Long-Term Debt	College & University Funds
2001	\$ 37,175	\$ 576	\$ 14,123	\$ 26	\$ 8,407	\$ 20,275
2002	32,166	206	11,523	15	6,415	14,589
2003	29,873	203	8,651	10	5,773	13,236
2004	26,919	191	6,158	5	4,603	12,334
2005	23,423	82	3,178	-	4,524	11,898
Thereafter	43,605	39	1,029	-	4,485	105,875
Total Minimum Lease Payments	\$ 193,161	1,297	44,662	56	34,207	178,207
Less: Imputed Interest		(144)	(4,392)	(5)	(4,816)	(63,757)
Present Value of Minimum Lease Payments		1,153	40,270	51	29,391	114,450
Less: Current Portion		(508)	(12,275)	-	(3)	(1,261)
Total Capital Lease Obligations		\$ 645	\$ 27,995	\$ 51	\$ 29,388	\$ 113,189

Component Units

The University of Colorado Hospital Authority leases certain equipment under non-cancelable operating leases. Rental expense for operating leases approximated \$5.8 million and \$5.7 million for Fiscal Years 1999-00 and 1998-99, respectively. Future minimum lease payments for these leases at June 30, 2000 are:

(Amounts in Thousands)

Fiscal Year	
2001	\$ 3,088
2002	647
2003	612
2004	620
2005	628
Thereafter	1,317
Total Minimum Obligation:	\$ 6,912

The Colorado Water Resources and Power Development Authority leases office facilities under an operating lease. Total rental expense for the year ended December 31, was \$95,898 in 1999 and \$87,132 in 1998. The minimum annual rental commitments under this lease are \$99,167 for 2000, \$106,430 for 2001, and \$113,024 for 2002.

B. NOTES AND BONDS PAYABLE

Primary Government

Many institutions of higher education and the state nursing homes have issued bonds and notes for the purchase of equipment and construction of facilities. Specific user revenues are pledged for the payments of interest and future retirement of the obligations. During Fiscal Year 1999-00, the state had \$153.3 million of available net revenue after operating expenses to meet the \$35.6 million of debt service requirement related to these bonds. The state is not aware of any violations of any note or bond covenants by itself or any of its institutions at June 30, 2000, or after that date.

On June 1, 2000, The Colorado Department of Transportation issued Transportation Revenue Anticipation Notes, Series 2000 (TRANs) in the amount of \$524,360,000. Voters authorized the issuance in the November 1999 election. The TRANs have terms varying from 1 to 15 years and interest rates ranging from 4.6 percent to 6.0 percent. The TRANs are payable solely from certain federal and state funds annually allocated by the State Transportation Commission. Of the \$524.36 million issued, the amount to be repaid from federal sources is \$262.18 million and is shown on the *Combined Balance Sheet – All Fund Types and Account Groups* as Amount to Be Provided For Retirement of Long-Term Obligations – From Federal Revenues. Before the November 1999 vote, the Colorado Supreme Court determined that the TRANs do not constitute general obligation debt of the state.

• COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

The state recorded \$24.5 million of interest costs of which the Guaranteed Student Loan Program paid approximately \$6.0 million, higher education paid \$17.8 million primarily for construction project debt service, and the remaining \$.7 million was for other operating interest.

Annual maturities of notes and bonds payable, including \$3.4 million classified as other current liabilities and \$2.4 million of unamortized bond discounts and premiums, are as follows:

(Amounts in Thousands)

Fiscal Year	Revenue Bonds	Mortgages Payable	Installment Notes	Total
2001	67,834	3,919	255	72,008
2002	69,153	66	233	69,452
2003	67,712	66	202	67,980
2004	65,893	66	12	65,971
2005	67,550	66	12	67,628
2006-2010	493,207	17,618	4	510,829
2011-2015	448,517	-	-	448,517
2016-2020	56,800	-	-	56,800
2021-2025	28,959	-	-	28,959
2026-2030	7,768	-	-	7,768
Total Future Payments	1,373,393	21,801	718	1,395,912
Less: Imputed Interest	(517,801)	(333)	(532)	(518,666)
Total Principal Payments	\$ 855,592	\$ 21,468	\$ 186	\$ 877,246

Component Units

The debt service requirements to maturity for the Denver Metropolitan Major League Baseball Stadium District and the Water Resources and Power Development Authority at December 31, 1999 are:

taxable retail sales within the six county area comprising the jurisdiction of the district.

The outstanding bond principal and interest payments are also unconditionally and irrevocably guaranteed under a noncancelable insurance policy issued by Financial Guaranty Insurance Company. The company has a lien on the district's assets, subordinate to that granted to the bondholders, to secure repayment of amounts paid and expenses incurred by it, if any, under the policy.

The Denver Metropolitan Major League Baseball Stadium District's 1994 refunding resulted in an economic gain of \$2.4 million and a book loss of \$13.5 million. The District amortized \$2.37 million and \$1.87 million of the book loss for fiscal years 1999 and 1998 respectively.

On August 1, 1999, the Denver Metropolitan Major League Baseball Stadium District entered an agreement with the Metropolitan Football Stadium District and other parties to defease its outstanding bonds prior to January 1, 2001. The agreement is contingent upon availability of funds and legal and tax-exemption determinations. If the agreement is consummated, the District has agreed to take all actions necessary to end the Denver Metropolitan Major League Baseball Stadium District sales tax on January 1, 2001.

(Amounts in Thousands)

Year	Denver Metropolitan Major League Baseball Stadium District	Colorado Water Resources and Power Development Authority
2000	\$ 13,981	\$ 40,552
2001	13,983	40,092
2002	13,983	40,020
2003	13,979	39,553
2004	-	39,467
Thereafter	-	395,897
Total Future Payments	55,926	595,581
Less: Imputed Interest	(5,891)	(219,411)
Unamortized Discount, and Deferred Cost	(3,902)	-
Total Principal Payments	\$ 46,133	\$ 376,170

The Denver Metropolitan Major League Baseball Stadium District's bonds are secured by pledged revenues consisting principally of the net proceeds derived by the district from the levy of a one-tenth of one percent sales tax upon all

All of the Water Resources and Power Development Authority's Small Water Resources Program bonds and the Series 1989A and Series 1990A Clean Water Revenue Bonds are insured as to payment of principal and interest by Financial Guaranty Insurance Company. The Clean Water Revenue Bonds, Series 1992A are insured as to payment of principal and interest by Financial Security Assurance, Inc. The Wastewater Revolving Fund Refunding Revenue Bonds, Series 1996A are insured as to payment of principal and interest by AMBAC Indemnity Corporation. During 1999, the Authority redeemed the Series 1989A and 1990A Water Pollution Control Revolving Fund State Match Revenue Bonds. Total interest paid during 1999 amounted to \$18,300,839.

During Fiscal Years 1999-00 and 1998-99, the University of Colorado Hospital Authority met all the financial ratio requirements of its bond indenture. Cash paid for interest by the hospital in Fiscal Years 1999-00 and 1998-99 approximated \$13.1 million and \$7.0 million, respectively. Total interest cost capitalized in Fiscal Year 1999-00 amounted to \$.9 million, which is net of \$5.3 million in investment income from the unexpended bond funds.

In April 1999, the University of Colorado Hospital Authority issued Series 1999A revenue bonds in the amount of \$110.0 million. Proceeds from the sale of the bonds will fund a portion of the cost of the construction and equipping

of certain facilities on a new health care campus to be located at the former Fitzsimons Army Medical Center. The unexpended proceeds of the bonds are invested in Guaranteed Investment Contracts at June 30, 2000. The aggregate maturities of long-term debt for University of Colorado Hospital Authority at June 30, 2000 are:

(Amounts in Thousands)	
Year	
2001	\$ 3,310
2002	3,430
2003	4,170
2004	4,350
2005	4,545
Thereafter	<u>231,125</u>
Total Long-Term Debt Payments	250,930
Unamortized Discount	(3,266)
Deferred Amount on Refunding from Series 1997A Bonds	(8,517)
Total Carrying Amount of Long-Term Debt	<u>\$ 239,147</u>

C. CHANGES IN LONG-TERM LIABILITIES

Primary Government

Changes in long-term liabilities are summarized as follows:

(Amounts in Thousands)				
Fund Type or Account Group	Balance	Changes		Balance
	July 1	Additions	Reductions	June 30
Leases Payable:				
Proprietary	\$27,526	\$14,357	\$13,243	\$28,640
Trust and Agency	89	-	38	51
Long-Term Debt Account Group	30,912	2,534	4,058	29,388
Higher Education	122,832	34,948	44,591	113,189
Subtotal	<u>181,359</u>	<u>51,839</u>	<u>61,930</u>	<u>171,268</u>
Bonds Payable:				
Proprietary	2,712	-	502	2,210
Long-Term Debt Account Group	-	524,360	-	524,360
Higher Education	342,530	38,057	34,580	346,007
Subtotal	<u>345,242</u>	<u>562,417</u>	<u>35,082</u>	<u>872,577</u>
Compensated Absences:				
Proprietary	4,093	585	438	4,240
Trust and Agency	203	30	12	221
Long-Term Debt Account Group	104,809	15,784	8,318	112,275
Higher Education	79,828	12,964	7,585	85,207
Subtotal	<u>188,933</u>	<u>29,363</u>	<u>16,353</u>	<u>201,943</u>

(continued)

• COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

(continued)

(Amounts in Thousands)

Fund Type or Account Group	Balance July 1	Changes		Balance June 30
		Additions	Reductions	
Other Long-Term Liabilities:				
Governmental				
Deposits Held in Custody	11	6	7	10
Funded Compensated Absences	392	18	169	241
Proprietary				
Unpaid Insurance Claims	44	163	-	207
Expired Warrants Liability	110	5	-	115
Trust and Agency				
Tax Refunds Payable	2,583	-	2,490	93
Treasury Escheats	1,463	-	13	1,450
Deposits Held in Custody	55,418	1,578	-	56,996
Long-Term Debt Account Group				
Risk Management Claims	99,388	-	3,677	95,711
Unpaid Insurance Claims	1,189	-	33	1,156
Labor Fund Claims	181,636	-	14,697	166,939
Highway Construction Advances	2,000	-	1,000	1,000
Medicaid Judgement	-	18,000	-	18,000
Higher Education				
Risk Management Claims/Other	34,459	6,823	10,712	30,570
Subtotal	378,693	26,593	32,798	372,488
Totals	\$1,094,227	\$670,212	\$146,163	\$1,618,276

The following obligations, listed by fund type, represent amounts owed by the state at June 30, 2000, which are classified as other long-term liabilities on the balance sheet.

Funded Compensated Absences in the General Fund are liabilities for payment to employees of the state working in county employment service centers. Expenditures are recognized as the employee earns leave time.

Unpaid Insurance Claims in the Proprietary Funds are the noncurrent liabilities for payments of medical and dental benefits by the State Employees and Officials Group Insurance Plan. Beginning January 1, 2000 the state began purchasing commercial insurance to cover these risks.

Expired Warrants Liability in the Proprietary Funds is for warrants issued by the Lottery Fund that have expired but for which the Lottery would be liable if the payee submitted a claim for reissue.

Tax Refunds Payable in the Trust and Agency Funds are bonds posted by taxpayers concerning the collections of gross-ton-mile and fuel tax, and the deferment of delinquent severance taxes estimated to be collected after more than one year.

Treasury Escheats in the Trust and Agency Funds reflect liabilities recorded related to perpetual property rights of individuals. The property rights are from assets that financial institutions and insurance companies have transferred to

the state treasurer under state law. The amount recorded is an estimate based on historical claims of the fund.

The Risk Management Claims in the Long-Term Debt Account Group are the actuarially determined amounts in excess of the current liability in the General Fund related to self-insurance of general liability. It also represents expected claims under the prior Paid Loss/Retro Plan and the state's current self-insurance plan for workers' compensation.

The Unpaid Insurance Claims in the Long-Term Debt Account Group are for the Department of Human Services workers' compensation self-insurance. A third-party claims administrator currently manages the plan.

Long-term liabilities of the Labor Fund are recorded in the General Long-Term Debt Account Group. Estimated future payments are actuarially determined. Benefits are expected to be funded through future revenues from a special tax on workers' compensation premiums, court awards, and interest income.

Highway Construction Advances in the Long-Term Debt Account Group are related to funds that local governments provided to the Department of Transportation. The Department uses these funds to accelerate highway construction projects of interest to the local government. The funds will be repaid to the local government at the time the project was scheduled to be completed.

The Medicaid Judgement in the General Long Term Debt Account Group is the result of a lawsuit over Medicaid rates paid to a health maintenance organization. The state lost the suit but is appealing the judgement awarded.

The Risk Management Claims in the College and University Funds are primarily for the University of Colorado's self-insurance program for general liability, property, workers' compensation, medical benefits, and medical malpractice. Colorado State University's liabilities for medical, dental and short-term disability benefits for faculty and staff are

also included in this amount. These balances are actuarially determined.

Long-term liabilities that are actuarially determined often include amounts for claims that are incurred but not yet reported. Since these liabilities are not based on individually identifiable claims, it is not practicable to report gross additions and reductions. See Note IV-E for the amount of claims reported and paid and other adjustments to these actuarially determine liabilities.

Component Units

(Amounts in Thousands)

	Denver Metropolitan Major League Baseball Stadium District	University Of Colorado Hospital Authority	Colorado Water Resources and Power Development Authority	Totals
Beginning Balance	\$ 68,805	\$ 243,886	\$ 311,339	\$ 624,030
Obligations Issued	-	-	86,075	86,075
Obligations Retired or Reclassified	(22,672)	(2,487)	(18,901)	(44,060)
Increase (Decrease) in Comp. Absences	-	337	-	337
Increase (Decrease) in Other Liabilities	-	-	985	985
Ending Balance	<u>\$ 46,133</u>	<u>\$ 241,736</u>	<u>\$ 379,498</u>	<u>\$ 667,367</u>

D. DEFEASED DEBT

Primary Government

Debt is defeased by depositing in escrow accounts an amount sufficient, together with known minimum investment yields, to pay principal, interest, and any redemption premium on the debt to be defeased. No debt was defeased during Fiscal Year 1999-00.

The remaining balances of amounts previously placed in escrow type accounts with paying agents for the college and university funds are as follows:

(Amount in Thousands)

Institution	Amount
University of Colorado	\$ 19,630
University of Northern Colorado	17,900
Colorado State University	14,916
Western State College	11,380
Auraria Higher Education Center	11,125
School of Mines	11,045
Fort Lewis College	8,576
Pueblo Community College	3,085
Red Rocks Community College	2,805
Adams State College	770
University of Southern Colorado	10
Total	<u>\$ 101,242</u>

Component Units

The Denver Metropolitan Major League Baseball Stadium District in-substance defeased \$14.0 million of its 1994 revenue bonds in Fiscal Year 1999 and \$17.1 million of the same bonds in Fiscal Years 1998 and 1997. It had total debt service, including principal and interest, remaining for its in-substance defeased debt of \$35.3 million at December 31, 1999.

The Colorado Water Resources and Power Development Authority had \$56,125,000 of bonds previously issued but defeased at December 31, 1999.

On November 1, 1997, the University of Colorado Hospital Authority issued \$123.9 million in Hospital Refunding Revenue Bonds to advance refund Series 1992A bonds. At June 30, 2000, \$109.1 million of bonds outstanding are considered defeased. The refunding resulted in a deferred loss, which the hospital is charging to operations through Fiscal Year 2022-23. At June 30, 2000, the unamortized deferred loss on refunding is \$8.5 million. The Hospital completed the advance refunding to reduce its total debt service payments over the subsequent 25 years by \$6.5 million and to obtain an economic gain of \$3.7 million.

E. RISK MANAGEMENT

Primary Government

The state currently self-insures its agencies, officials, and employees for the risks of losses to which they are exposed. This includes general liability, motor vehicle liability, and worker's compensation. The Risk Management Fund is a restricted General Fund used for claims adjustment, investigation, defense, and authorization for the settlement and payment of claims or judgments against the state except for employee medical claims. The State Employees and Officials Insurance Fund is an Internal Service Fund established for the purpose of risk financing employee and state-official medical claims. Before January 1, 2000, the state was self-insured for medical claims. After January 1, 2000, the state and its employees paid premiums for insurance purchased to cover medical claims. Property claims are not self-insured; the state has purchased property insurance.

All funds and agencies of the state, with the exception of the public authorities and the University of Colorado, participate in the Risk Management Fund. Agency premiums are based on an assessment of risk exposure and historical experience. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. A contractor completed an actuarial study during Fiscal Year 1999-00 determining both the short and long-term liabilities of the Risk Management Fund.

Colorado employers are liable for occupational injuries and diseases of their employees. Benefits are prescribed by the Worker's Compensation Act of Colorado for medical expenses and loss of wages resulting from job-related disabilities. The state uses the services of the Colorado Compensation Insurance Authority, a related party, to administer its plan. The state reimburses the Authority for the current cost of claims paid and related administrative expenses.

During Fiscal Years 1998-99, 1997-98, and 1996-97 medical claims against the State Employees and Officials Insurance Fund (SEOGI) exceeded the premiums collected. This resulted in decreases in the medical reserve fund equity of approximately \$4.7 million, \$3.8 million, and \$6.5 million respectively. In Fiscal Year 1999-00, SEOGI purchased insurance to address the continuing decrease in

the medical reserve fund equity. The fund includes several medical plan options ranging from provider of choice to managed care.

Before January 1, 1999, the State Employees and Officials Insurance Fund also provided an employer paid short-term disability plan for all employees. On January 1, 1999, the Public Employees Retirement Association (PERA) began covering short-term disability claims for state employees eligible under its retirement plan (See Note V-A). SEOGI continues to provide short-term disability coverage for employees not yet qualified for the retirement plan and limited benefits for employees also covered under the PERA short-term disability plan. The SEOGI program provides an employee with 60 percent of their pay beginning after 30 days of disability or the exhaustion of the employee's sick leave balance, whichever is later. This benefit expires six months after the beginning of the disability.

Before October 1, 1996, the Regents of the University of Colorado participated in the University of Colorado Insurance Pool – a public-entity self-insurance pool. After that date, the university became self-insured for worker's compensation, auto, general and property liability, and employee and university-official medical claims. A third party handles the university's medical claims through a contractual agreement. The University purchases excess insurance to cover losses over a self-insured retention or deductible. During plan year 1999, claims exceeded premiums collected for the self-funded health program. Reserves and payments from other University sources will offset the resulting deficit. Effective January 1, 2000, the University transitioned to a fully insured health program.

The University of Colorado Health Sciences Center's Housestaff Health Benefits Plan is a comprehensive self-insurance health and dental benefits program for physicians in training at the Health Sciences Center. The University manages excess risk exposure for staff medical claims by purchasing stop-loss insurance. Collections from the stop-loss insurance totaled \$84,191 over the three previous years.

The Center also self-insures its faculty, staff and students for medical malpractice through the University of Colorado Self-Insurance Risk Management Trust. The discounted liability for malpractice is determined annually by an actuarial study.

Colorado State University provides a medical, dental, short-term disability, and post-retirement health care subsidy plan for academic faculty, administrative professional staff, and certain other employees. The plan was formed in 1985. The medical, dental, and short-term disability plans are funded by monthly contributions of participating employees. The University contributes one percent of covered payroll to the post-retirement health care subsidy. A third party administers the plan and provides actuarial analysis of claims liabilities. The plan purchases re-

insurance for claims over \$200,000 and for aggregate claims over 125% of expected claims.

The Department of Human Services uses a third-party administrator to manage claims related to the Human Services Workers' Compensation Plan which was self-insured during the period from July 1, 1985, to June 30, 1990. However, new claims are administered by Risk Management and paid from the Risk Management Workers' Compensation Plan.

As noted above, some plans converted from self-insured to fully insured during Fiscal Year 1999-00. Except for those conversions, there were no significant reductions or changes in insurance coverage from the prior year. Settlements did not exceed insurance coverage in any of the past three fiscal years.

Changes in claims liabilities were as follows:

(Amounts in Thousands)

Fiscal Year	Liability at July 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability at June 30
Risk Management:				
Liability Fund				
1999-00	\$ 23,011	\$ 1,747	\$ 4,270	\$ 20,488
1998-99	23,095	1,976	2,060	23,011
1997-98	21,124	7,936	5,965	23,095
Workers' Compensation				
1999-00	102,586	19,655	20,357	101,884
1998-99	98,328	24,429	20,171	102,586
1997-98	95,749	28,470	25,891	98,328
Employee's and Officials Insurance Fund:				
1999-00	13,580	35,682	47,557	1,705
1998-99	10,733	66,369	63,522	13,580
1997-98	10,285	60,571	60,123	10,733
University of Colorado:				
General Liability, Property, and Workers' Compensation				
1999-00	15,305	1,433	3,395	13,343
1998-99	16,918	3,270	4,883	15,305
1997-98	19,329	3,666	6,077	16,918
Medical Benefits Plan				
1999-00	5,820	13,688	17,547	1,961
1998-99	7,902	27,934	30,016	5,820
1997-98	5,761	30,957	28,816	7,902
University of Colorado Health Sciences Center:				
Medical Malpractice				
1999-00	7,839	1,639	1,807	7,671
1998-99	8,167	515	843	7,839
1997-98	7,089	1,902	824	8,167
Housestaff Health Benefits				
1999-00	553	2,390	2,402	541
1998-99	592	2,436	2,475	553
1997-98	526	2,500	2,434	592
Colorado State University				
Medical, Dental, and Disability Benefits				
1999-00	2,614	4,401	4,199	2,816
Department of Human Services:				
Workers' Compensation				
1999-00	1,189	-	33	1,156
1998-99	1,570	-	381	1,189
1997-98	1,951	-	381	1,570

Component Units

As of October 1, 1989, the University of Colorado Hospital Authority began self-insuring against malpractice claims in excess of coverage provided by the University of Colorado Self Insurance Risk Management Trust in which the hospital participates. For Fiscal Year 1999-00, the hospital recorded premium and administrative expense of \$152,000. The trust had a fund balance in excess of reserves for losses and loss adjustment expense, and the hospital received a refund of \$95,000. The hospital had established an additional self-insurance trust fund for uninsured losses, funding of which was determined by an independent actuarial computation. However, according to the June 30, 2000 actuarial report, the hospital no longer has any exposure related to the period from October 1, 1989, to September 30, 1991, when it may not have been a governmental entity. Consequently, the excess self-insurance fund is no longer in place. The hospital purchases insurance coverage for employee health, dental, and accident claims through the University of Colorado and commercial insurance companies.

The Denver Metropolitan Major League Baseball Stadium District purchases commercial insurance to mitigate most of its risk of loss. It requires its lessee and contractors to cover certain other risks. These parties provided the required coverage at their own cost in 1998 and 1999. There were no significant reductions in insurance coverage from the prior year.

The Colorado Water Resources and Power Development Authority maintains commercial insurance for most all risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

F. CONTINGENCIES

Primary Government

Most claims against the state are limited by the Colorado Governmental Immunity Act that sets upper limits of state liability at \$150,000 per person and \$400,000 per occurrence. Judgments awarded against the state for which there is no insurance coverage or which are not payable from the Risk Management Fund ordinarily require a legislative appropriation before they may be paid.

Numerous court cases are pending in which the plaintiffs allege that the state has deprived persons of their civil rights or inadequately compensated them for their property. In the aggregate, the monetary damages (actual, punitive, and attorney's fees) claimed in the civil rights cases would exceed the insurance coverage available by a material amount. The state believes it is highly unlikely that there will be actual awards of judgments in material amounts.

The state is a defendant in numerous lawsuits involving claims of inadequate, negligent, or unconstitutional treatment of prisoners and mental patients. In some of these suits, plaintiffs are seeking or have obtained certification as a class for a class action suit. Most of these cases seek actual damages that are not material but include request for punitive damages that may be material. There is also the potential that the courts may rule that the current conditions of confinement are unconstitutional.

The state is defendant in lawsuits by employees accusing the state of various infractions of law or contract. These include claims related to age and sex discrimination, wrongful termination, contractual agreements for paying of salaries based on parity and equity, and overtime compensation under the Federal Fair Labor Standards Act. The state does not believe that any of these cases are material to its financial operations.

Many state agencies have grant and contract agreements with the federal government and other parties. These agreements generally provide for audits of the transactions pertaining to the agreements, with the state being liable to those parties for any disallowed expenditure. The state is contesting the disallowance related to such audits, and the outcome is uncertain at this time.

The Colorado Student Loan Program, in the event of adverse loss experience, could be liable for approximately 25 percent (\$408.7 million) of the outstanding balance of loans in repayment status. However, the probability of a material loss is remote.

One class action suit has been filed and another threatened against the Department of Health Care Policy and Financing. The suits allege that the department inappropriately denied individuals' Medicaid benefits. The fiscal impact on the state's portion of the Medicaid program cannot be estimated. However, the administrative costs are estimated to be between \$300,000 and \$400,000.

The U.S. Environmental Protection Agency has, in several instances, either sued the state or given notice of the state's potential responsibility under CERCLA. This includes the School of Mines as well as non-state parties. Issues have arisen because of costs associated with the cleanup of hazardous substances at several sites owned by the state.

The United States and the State of Colorado have sued and been counter-sued by an individual regarding the environmental clean up of the Summitville Superfund Site in southern Colorado. The counter-suit does not specify damages. However, the Environmental Protection Agency and the State of Colorado have expended approximately \$94 million in the clean up.

At June 30, 2000, the Lottery Division of the Department of Revenue had outstanding annuity contracts of approximately \$726.8 million in the name of lottery or lotto prizewinners. The probability is remote that any of the

sellers of these contracts will default, and thus, require the state to pay the annuity.

Various notes and bonds have been issued by state school districts that may impact the state. Colorado statutes provide that if a district indicates that it will not make the payment to bondholders by the date on which it is due, the state treasurer shall forward the amount necessary to make the payment to the paying agent. The state shall then withhold state equalization payments to the defaulting school district for a period up to 12 months to cover the state's loss. Currently, notes or bonds valued at over \$4.01 billion are outstanding. Of this amount, \$2.71 billion is covered by private insurance.

The Colorado Department of Transportation is in the process of remediating its leaking underground fuel storage tanks and other hazardous wastes at its facilities. The department has estimated that its future costs will be approximately \$20 million, and the process will not be completed until the year 2010.

The State of Kansas has sued the state in the U.S. Supreme Court for alleged violations of the Arkansas River Compact. The case was bifurcated into a liability and a remedy phase. The Supreme Court ruled in favor of Kansas in one of its three claims and a Special Master was appointed. The Special Master has not set an amount for the appropriate

remedy, but has instructed the parties to confer on the calculation of damages. Estimates of the damages have varied widely during the life of the suit; they are currently set between \$40 million and \$65 million.

The State of Nebraska has taken action to name the State of Colorado in a cross-claim suit in relation to the State of Kansas' suit alleging violations of the Republican River Compact. Nebraska has not specified an amount of damages sought, and the amount cannot be estimated at this time.

A class action suit has been brought against the state seeking damages of \$703 million – equal to the sales tax refund for Fiscal Years 1996-97 and 1997-98. The suit alleges that the refund program violates interstate commerce, equal protection and privileges, and immunity clauses of the U.S. Constitution. It also alleges that the TABOR amendment, under which the refund was made, violates the equal protection and due process clauses of the Colorado Constitution.

The state believes it has a good chance of prevailing in these cases, but the ultimate outcome cannot presently be determined. No provision for any liability that may result has been made in the financial statements.

NOTE V. PENSION SYSTEM AND OBLIGATIONS

A. PLAN DESCRIPTION

Virtually all State of Colorado employees participate in a defined benefit pension plan. The plan's purpose is to provide income to members and their families during retirement or in case of death or disability.

Administration of the Plan

The plan, a cost-sharing multiple-employer plan, is administered by the Public Employees' Retirement Association (PERA). PERA was established by state statute in 1931, and it includes the State and School Division Trust Fund, the Municipal Division Trust Fund, and the Judicial Division Trust Fund. The authority to establish or amend plan benefits is retained by the General Assembly in accordance with Title 24, Article 51 of the Colorado Revised Statutes (CRS).

The state plan, as well as the other divisions' plans, are included in PERA's financial statements which may be obtained by writing PERA at 1300 Logan Street, Denver, Colorado, 80203.

Members with five or more years of service automatically receive the higher of the defined retirement benefit or money purchase benefit at retirement.

Defined Retirement Benefits

Plan members are eligible for retirement benefits at age 50 with 30 years of service, age 60 with 20 years of service, or at age 65 with 5 years of service. State troopers and Colorado Bureau of Investigation (CBI) officers are eligible for retirement benefits at the following age and years of service; any age – 30, 50 – 25, 55 – 20, and 65 – 5.

House Bill 00-1458, passed in the 2000 legislative session, changed the retirement eligibility of some state workers. Members who are 55 years of age or older and retiring June 1, 2000, or later, with age plus years of service totaling 80 or more, may retire without a reduction for early retirement. The reduction for early retirement for some members with age plus years of service totaling less than 80 was also lowered. In addition, beginning March 1, 2000, the annual increase for PERA benefits will

be 3.5 percent compounded annually, and it will no longer be tied to the Consumer Price Index. Currently, the increase is the lower of the actual rate of inflation or a cumulative annual rate of 3.5 percent since retirement.

Monthly benefits are calculated as a percentage of highest average salary (HAS). HAS is one-twelfth of the average of the highest annual salaries on which contributions were paid, associated with three periods of 12 consecutive months of service credit. Service retirement benefits are calculated at 2.5 percent of HAS for each year of service credit. The benefit is limited to 100 percent (40 years) and cannot exceed the maximum amount allowed by federal law.

Reduced service retirement benefits are available at the following age and years of service; 50–25, 55–20, and 60–5. The benefit is calculated similarly to a service retirement benefit; however, it is reduced by percentages that vary from 0.25 to 0.5, depending on age and years of service, for each month before the eligible date for the full service retirement.

Money Purchase Retirement Benefit

A money purchase benefit is determined by the member's life expectancy and the value of the member's contribution account plus a matching amount as of the date of retirement. The matching amount is 100 percent of the member's contributions and interest at the time of retirement. For members who have less than five years of service, a money purchase benefit is payable beginning at age 65.

Service Requirement and Termination

Employees who terminate before meeting the required age and years of service are refunded their contributions made to the plan plus interest. Employees terminating after meeting the service requirements may, if they desire, remain in the plan until eligible for retirement. Members who are under age 65 or are not eligible for retirement that withdraw from the plan receive a refund of their contributions, interest on their contributions, plus an additional 50 percent of their contribution and interest. If the withdrawing member has reached age 65 or is retirement eligible, the matching payment increases to 100 percent. The interest rate paid is set at 80 percent of the PERA actuarial investment rate. A refund cancels a former member's right to future benefits.

Disability and Survivor Benefits

PERA provides a two-tiered disability program. Disabled members who have five or more years of service credit, six months of which has been earned since the most recent period of membership, may apply for disability benefits. If the member is not totally and permanently disabled, they are provided reasonable income replacement through a third party insurance carrier and rehabilitation or retraining services. If the member is totally and permanently disabled they receive disability retirement benefits based on HAS

and earned, purchased, and in some circumstances, projected service credit.

If a member dies before retirement, their survivors are entitled to a single payment or monthly benefits. The order of payment to survivors is dependent on the years of service and retirement eligibility of the deceased member. Under various conditions, survivors include qualified children under 18 (23 if a full-time student), the member's spouse, qualified children over 23, financially dependent parents, named beneficiaries, and the member's estate.

B. FUNDING POLICY

Members and employers are required to contribute to PERA at a rate set by statute. The contribution requirements of plan members and affiliated employers are established under Title 24, Article 51, Part 4 of the Colorado Revised Statutes as amended. Members are required to contribute 8 percent of their gross salary, except for state troopers and CBI officers, who contribute 10 percent. Annual gross covered wages subject to PERA are gross earnings less any reduction in pay to offset employer contributions to the state sponsored IRC 125 plan established under Section 125 of the Internal Revenue Code.

The state contribution rate from July 1, 1999 to June 30, 2000, was 11.4 percent (13.1 percent for state troopers and CBI officers) of the employee's gross covered wages with 10.3 percent allocated to the employees retirement account and the remaining 1.1 percent allocated to the Health Care Fund (See Note V-E). The state made retirement contributions of \$174.2 million, \$184.9 million, and \$175.5 million, in Fiscal Years 1999-00, 1998-99, and 1997-98, respectively. These amounts do not include the Health Care Fund contribution. For each year, the retirement contribution was equal to the requirement.

C. OTHER RETIREMENT PLANS

Primary Government

Some employees of various institutions of higher education may be covered under other retirement plans. Presidents, deans, professors, and instructors in state educational institutions are enrolled in defined benefit plans such as the Teachers Insurance and Annuity Association, the Variable Annuity Insurance Corporation, or other similar plans.

Faculty members at the University of Colorado are also under Social Security. Faculty members at Colorado State University were covered exclusively by PERA until May 1993. Faculty members hired after that time are covered by one of several defined contribution plans. Faculty previously covered by PERA had the choice of converting entirely to the defined contribution plan or remaining in

PERA for their service until May 1993, with service after that time credited to the defined contribution plan.

The state made contributions to other pension plans of \$42.1 million and \$27.9 million during Fiscal Years 1999-00 and 1998-99, respectively. In addition, the state paid \$35.4 million and \$37.1 million in FICA or Medicare taxes on employee wages during Fiscal Years 1999-00 and 1998-99, respectively.

PERA offers a voluntary 401(k) plan entirely separate from the defined benefit plan. PERA members may make contributions of up to 23 percent of their annual gross salary, to a maximum of \$10,000. Contributions and earnings are tax deferred. On December 31, 1999, the plan had net assets of \$514.1 million and 24,224 accounts.

The Fire and Police Pension Association, a related party, was established to insure the financial viability of local government pension plans for police and firefighters. In Fiscal Years 1999-00 and 1998-99, the state treasurer transferred \$28.7 million and \$28.5 million to the association to enhance its actuarial soundness. This included the state's cost for the accidental death and disability insurance policy the association provides to volunteer firefighters.

Defined Contribution Pension Plan

On July 1, 1998, the state began providing a defined contribution plan for certain employees identified in statute. The plan is authorized in Title 24 Article 54.7 of the Colorado Revised Statutes, and it is established and administered by the five-member Defined Contribution Retirement Committee. Changes to the plan must be consistent with the authorizing legislation. The state is the sole contributing employer of the plan.

The following classes of state employees are covered; legislators, elected state officials and their deputies, department executive directors appointed by the governor, members of the Public Utilities Commission, employees of the governor's office not covered by the state personnel system, and employees of the Senate and House of Representatives. Participation in the plan by eligible employees is voluntary; however, a participant cannot also be an active member in the Public Employees Retirement Association (PERA). At June 30, 2000, 212 state employees had accounts with the defined contribution retirement plan.

The plan provides benefits to participants through purchased annuity contracts, certificates, or similar instruments; all of which are required to be fully portable.

Contributions to the plan are set in statute as a percent of salary, and they are required to be the same as the contributions to the defined benefit plan administered by the PERA. During Fiscal Year 1999-00, the state

contribution rate was 11.4 percent and the employee was required to contribute 8 percent of gross covered wages.

The financial statements of the Defined Contribution Plan are prepared on the accrual basis in accordance with NCGA Statement 1 and Governmental Accounting Standards Board Statement 25. The Plan recognizes member and employer contributions as revenues in the period in which the employee is compensated. Investments are reported at fair value.

The Plan had the following concentrations of investments greater than five percent:

Investment	Balance	Percent
MFS Investors Growth	\$335,935	18%
Vanguard Index 500	265,695	15%
Vanguard Asset Allocation	202,921	11%
Valic Fixed Fund	231,497	13%
T. Rowe Price Small Capitalization	160,741	9%
Templeton World One	123,372	7%
MFS Investors Trust	109,210	6%
MS Large Company Growth	103,798	6%
Other	264,266	15%
Totals	<u>\$1,797,435</u>	<u>100%</u>

Component Units

Employees of the Colorado Uninsurable Health Insurance Plan, and the Colorado Water Resources and Power Development Authority are covered under the State and School Division of PERA. (See Note V-A)

The University of Colorado Hospital Authority participates in two retirement plans, which cover substantially all of its employees. The hospital maintained a noncontributory defined benefit pension plan for its employees through March 1995. Under this plan, contributions credited to each covered employee's account were based on a percentage of compensation earned by the employee. Vesting under this plan is based on length of service. Benefits are payable as a lump sum upon retirement or separation or under several annuity options upon retirement.

As of March 31, 1995, a final contribution was credited to the accounts of all covered employees of record on that date, and this plan was frozen. Employee accounts continue to accrue interest based on the Thirty-Year Treasury Constant Maturities rate, and covered employees not fully vested in this plan will continue to earn credit toward vesting under a new plan. As the hospital acts in a fiduciary capacity for this plan and has the ability to amend the plan at its discretion, the plan's assets and related reserves are included in the financial statements as a pension trust fund.

As of April 1, 1995, the hospital amended its retirement plan based on its ability to withdraw from the Old Age, Survivors, and Disability Insurance (OASDI) component of the Federal Insurance Contributions Act (FICA) by virtue of

its operation under legislatively granted state authority. The hospital and its employees still contribute to and participate in the Medicare component of FICA. The hospital's amended plan is composed of three distinct components: a Basic Pension Plan, an Investment Account, and a Matching Account.

The Basic Pension Plan is a defined benefit plan with benefits payable based on length of service and average compensation earned by the employee during the five most highly compensated calendar years of service after 1994. Vesting under this component is based on length of service. The hospital's funding policy is to contribute amounts at least equal to the minimum funding requirements of ERISA.

The hospital made contributions of \$5.7 million and \$4.8 million to its defined benefit plans in Fiscal Years 1999-00 and 1998-99, respectively. The actuarially computed net periodic pension cost for this plan was \$5.72 million and \$4.86 million for those years. According to the unaudited actuarial report, the hospital met the annual required contribution in each of the past four fiscal years. Actuarial value of the plan assets was \$62.5 million and \$54.5 million for Fiscal Years 1998-99 and 1997-98, respectively. Excluding U.S. Treasury securities, the plan had five investments where the fair value exceeded five percent of the plan net assets; Glenmede International Portfolio Fund – \$11.2 million, Fayed Sarafim Large Cap Growth – \$17.9 million, Becker Capital Management Small Cap Equity – \$5.9 million, Cutler & Company Value Portfolio – \$8.3 million, Reams Asset Management Fixed Income – \$26.7 million.

The Investment Account is a qualified defined contribution retirement plan under the provisions of Internal Revenue Code (IRC) Section 401(a). Employees are required to contribute 6.2% of their gross compensation, which is equivalent to what their OASDI contributions were under FICA participation. Employees are always fully vested in this component of the plan. Total compensation covered in this plan for the years ended June 30, 2000 and 1999 was approximately \$98.9 million and \$90.9 million, respectively. The hospital is required by law to provide an additional make-up contribution for certain part-time employees equal to 1.3% of their compensation until they are fully vested in the Basic Pension Plan. Since April 1, 1995, make-up contributions made by the hospital have approximated \$104,000.

The Matching Account is a qualified single-employer tax-deferred annuity plan under the provisions of IRC Section 403(b). Employees are eligible to contribute a percentage of their gross compensation, tax-deferred up to legal limitations established under the IRC. In addition, the hospital matches employee contributions 100% on the first 3% of gross compensation contributed. Employees are always vested 100% in their contributions; however, the

hospital's matching contributions are subject to a five-year vesting schedule. The hospital's matching contributions for Fiscal Years 1999-00 and 1998-99 were approximately \$1.79 million and \$1.70 million respectively.

The hospital has contributed to PERA in accordance with actuarially determined funding amounts for their employees who are still state employees. Pension expense related to state employees was \$213,000 and \$240,000 for Fiscal Years 1999-00 and 1998-99, respectively. There were no transfers from PERA to the hospital's pension plan for previous state employees who have transferred their benefits to the hospital's pension plan for the years ended June 30, 2000 and 1999.

D. EMPLOYEE DEFERRED COMPENSATION

The state initiated a deferred compensation (457) plan for state employees in 1981. This plan uses a third party administrator, and all costs of administration and funding are borne by the plan participants. The assets of the plan are not assets of the state, but are held in trust for the exclusive benefit of plan participants and their beneficiaries. Fund equity of the plan was \$365.3 million and \$327.6 million at June 30, 2000, and June 30, 1999, respectively. The state has no liability for losses under the plan but does have the duty of due care that is required of a fiduciary agent.

E. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Health Care Program

The PERA Health Care Program began covering benefit recipients and qualified dependents on July 1, 1986. This benefit was developed after legislation in 1985 established the Program and the Health Care Fund. Legislation enacted during the 1999 session established the Health Care Trust Fund effective July 1, 1999. Under this program, PERA subsidizes a portion of the monthly premium for health care coverage. The benefit recipient pays any remaining amount of that premium through an automatic deduction from the monthly retirement benefit. During 1999, the subsidy was \$115.00 for those with 20 years of service credit and reduced by \$5.75 for each year under 20.

The Health Care Fund is maintained by a contribution of 1.1 percent of covered salary. The state paid contributions of \$18.6 million, \$14.0 million, and \$13.1 million in Fiscal Years 1999-00, 1998-99, and 1997-98, respectively. Monthly premium costs for participants depend on the health care plan selected, the number of persons covered, Medicare eligibility, and the number of years of service credit. PERA contracts with a major medical indemnity carrier to administer claims for self-insured plans, and with

health maintenance organizations providing services within Colorado. As of December 31, 1999, there were 31,266 participants, including spouses and dependents, from all contributors to the plan.

Life Insurance Program

PERA provides its members access to two group decreasing-term life insurance plans offered by Prudential and Rocky Mountain Life. Active members may join one or both plans, and they may continue coverage into

retirement. Premiums are paid monthly by payroll deduction.

Other Programs

Separate post-retirement health care and life insurance benefit plans exist in some state colleges and universities but are small in comparison to the PERA plan for state employees. The state has no liability for any of these post-retirement health care and life insurance plans.

NOTE VI. SUBSEQUENT EVENTS

A. PENSION PLAN CHANGES

House Bill 00-1458, passed in the 2000 legislative session, made the following three major changes to the public employees' pension plan in addition to those discussed in Note V-A above.

- Employer contribution rates of the State and School Divisions of PERA will be reduced to 10.4 percent of salary from 11.4 percent effective July 1, 2000. Senate Bill 99-90 had previously set the date of this reduction at January 1, 2001.
- Any overfunding of the PERA pension trust funds will be allocated 30 percent to the Health Care Trust Fund to support future increases in health care premium subsidy, 20 percent to reductions in PERA employer contributions, and 50 percent to match member's voluntary contributions to defined contribution plans.
- Effective July 1, 2000, members eligible to retire that were hired before July 1, 1988, can convert their unused sick leave in excess of 360 hours to salary at 15 percent of their hourly rate. The conversion is generally available until June 30, 2005, but colleges and universities have an option of whether or not to make it available to their exempt employees. State employees normally convert sick leave only at retirement or death at the rate of 25 percent. However, the 25 percent conversion payment is not considered salary in the calculation of retirement benefits.

House Bill 00-1225 passed in the 2000 legislative session authorized the Deferred Compensation Committee to establish a defined contribution plan under section 401(a) of the Internal Revenue Code of 1986. The 401(a) will accept the state's matching contribution to the employee's contribution to the 457 deferred compensation plan.

B. NOTE ISSUANCE

Primary Government

On July 5, 2000, the state treasurer issued \$150 million in Tax Revenue Anticipation Notes. The treasurer will repay the Notes in June 2001; the Notes are primarily issued for cash management purposes. On October 2, 2000, the state treasurer issued an additional \$250 million in Tax Revenue Anticipation Notes.

Component Units

On March 8, 2000, the Colorado Water Resources and Power Development Authority issued Small Water Resources Revenue Bonds in the principal amount of \$24,110,000. The bonds consist of serial bonds (\$16,450,000) maturing 2017 and term bonds (\$7,660,000) maturing 2020. Interest on the bonds is payable semi-annually with rates ranging from 4.3% to 5.8%. The bonds are insured as to payment of principal and interest by Financial Guaranty Insurance Company.

C. RISK MANAGEMENT FUND CHANGE

Senate Bill 00-86 passed in the 2000 legislative session terminated the state's liability for claims and lawsuits asserted against the Colorado Compensation Insurance Authority, a related party. Before the effective date, July 1, 2000, the Authority was covered by the Risk Management Fund.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNCLUSTERED PROGRAMS					

INTER-AMERICAN FOUNDATION					
INTER-AMERICAN FOUNDATION					
DIRECT FROM:					
INTER-AMERICAN FOUNDATION					
Inter-American Foundation - Indpt		GGB	04.F6-037 MOD 02	(129)	0
SUBTOTAL DIRECT FROM:				-----	-----
				(129)	0
SUBTOTAL INTER-AMERICAN FOUNDATION				-----	-----
				(129)	0
SUBTOTAL INTER-AMERICAN FOUNDATION				-----	-----
				(129)	0

OFFICE OF NATIONAL DRUG CONTROL POLICY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
DIRECT FROM:					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
HIDTA GRANTS		RAA	07.UNKNOWN	542,811	0
SUBTOTAL DIRECT FROM:				-----	-----
				542,811	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				-----	-----
				542,811	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				-----	-----
				542,811	0

PEACE CORP					
PEACE CORPS					
DIRECT FROM:					
PEACE CORPS					
Peace Corps Strategy		GGB	08.186-98-3152 186-98-1352	3,205	0
		GFB	08.186993080	12,193	0
SUBTOTAL DIRECT FROM:				-----	-----
				15,398	0
SUBTOTAL PEACE CORPS				-----	-----
				15,398	0
SUBTOTAL PEACE CORP				-----	-----
				15,398	0

DEPARTMENT OF AGRICULTURE					
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-A-3827	33,780	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-G-0247	20,000	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-G-0274	17,137	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-37-A-466	427	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.8-9808-0107C	80,200	0
Inspection Grading and Standardization		BAA	10.162 / 10.12-25-A-3270	7,760	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-3482	59,303	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-3734	35,704	0
SUBTOTAL DIRECT FROM:				254,311	0
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE				254,311	0
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
Agricultural Research: Basic and Applied Research					
		GFE	10.001	100,474	0
SUBTOTAL DIRECT FROM:				100,474	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				100,474	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Plant and Animal Disease, Pest Control, and Animal Care					
		GGB	10.025	22,590	0
SUBTOTAL DIRECT FROM:				22,590	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				22,590	0
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Grants for Agricultural Research, Special Research Grants					
		GGB	10.200	60,457	0
Grants for Agricultural Research: Competitive Research Grants					
		GGB	10.206	171,278	0
Higher Education Challenge Grants					
		GGB	10.217	6,919	0
Higher Education Multicultural Scholars Program					
		GGB	10.220	8,225	0
Hispanic Serving Institutions Education Grants (B) -					
		GJM	10.223	69,929	0
Cooperative Extension Service					
		GGB	10.500	3,836,232	0
SUBTOTAL DIRECT FROM:				4,153,040	0
PASS-THROUGH PROGRAMS FROM:					
UNIV OF WISC					
Grants for Agricultural Research: Competitive Research Grants					
		GGH	10.206	(1,862)	0
UNIVERSITY OF NEBRASKA AT LINC					
Cooperative Extension Service					
		GFD	10.500 / 10.6334405004	5	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(1,857)	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				4,151,183	0
DEPARTMENT OF AGRICULTURE					
PASS-THROUGH PROGRAMS FROM:					
American Distance Educ Consortium (ADEC)					
USDA-CSREES-Ag Telecommunications					
		GGB	10.3.46/98	17,046	0
Columbia University					
USDA-AMS-Fed-State Marketing Impro					
		GGB	10.USDA/UCAR#S99-14846	22,159	0
New Mexico State University					
USDA-CSRS-Coop. States Research Se					
		GGB	10.NMSU B-8 (1998)	5,245	0
Colorado drought action					
		GGB	10.NMSU-SUB-A5	648	0
University of Alaska at Fairbanks					
School age & teen project					
		GGB	10.UAF98-0002 AMD 2; PO #PF	26,121	0
University of Vermont					
Improve the effectiveness of current research information system to CSRs ins					
		GGB	10.U-134-10 94-COOP-1-0904	4,621	0
University of Wyoming					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Excellence in teaching program Utah State University USDA-ES-CES-Cooperative Extension		GGB	10. 73315	481	0
		GGB	10. 98-078 AGRMENT 97-ESAG-	410	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				76, 731	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				76, 731	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM: FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE Federal-State Cooperation in Warehouse Examination Agreement		BAA	10. 071 / 10. C0-2	110	0
SUBTOTAL DIRECT FROM:				110	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				110	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM: FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Food Distribution		* IHA	10. 550	297, 939	0
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)		FAA	10. 557	1, 702, 146	50, 754, 124
State Administrative Expenses for Child Nutrition		DAA	10. 560	445, 306	(371)
State Administrative Expenses for Child Nutrition		IHA	10. 560	159, 134	0
Nutrition Education and Training Program		DAA	10. 564	4, 988	1, 732
Commodity Supplemental Food Program (CSFP)		* IHA	10. 565	5, 754, 807	0
Emergency Food Assistance Program (Administrative Costs)		* IHA	10. 568	2, 464, 849	0
Nutrition Program for the Elderly (Commodities)		* IHA	10. 570	166, 957	1, 007, 021
Team Nutrition Grants		DAA	10. 574	21, 532	0
SUBTOTAL DIRECT FROM:				11, 017, 658	51, 762, 506
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				11, 017, 658	51, 762, 506
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM: FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE Foreign Market Development Cooperator Program		GGB	10. 600	83, 391	0
SUBTOTAL DIRECT FROM:				83, 391	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				83, 391	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM: FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
FOREST SERVICE, DEPT OF AG		PIA	10. 1102-0798035	11, 858	0
FOREST SERVICE, DEPT OF AG		* PIA	10. 11020798035B	18, 256	0
FALLS CREEK ROCK SHELTERS		GGH	10. 110213019524	3, 103	0
FOREST PLAN REVISION		GGH	10. 110213149409	13, 485	0
USDI-SJNF-ALPINE LOOP COOP MGMT ANALYSIS		GGH	10. 110213249513	594	0
FOREST SERVICE, DEPT OF AG		PIA	10. 11202978035A	57, 329	0
Forestry Research		GGB	10. 652	16, 117	0
Forestry Research		* PBA	10. 652	20, 709	0
Cooperative Forestry Assistance		GGB	10. 664	2, 723, 806	0
Cooperative Forestry Assistance		GGH	10. 664	393	0
Rural Development, Forestry and Communities		GBA	10. 672	0	20, 000
CONTRACT		GHE	10. CCS-04-07-99-059	3, 612	0
USDA-FS-SJNF		GGH	10. CCS-09-00-089	7, 339	0
USDA-SJNF-4-CORNERS REGION TOURISM		GGH	10. CCS-09-00-98-080	4, 943	0
USDA-FS-SJNF		GGH	10. CCS-13-00-99-113	26, 119	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CHALLENGE COST-SHARE AGREEMENT		PJA	10. CCS02060098020	1,862	0
FOREST SERVICE COST SHARE MINE CLOSURES		PKA	10. CCS212961062	21,029	0
USDA-SJNF-ROCKY MTN RECREATION STRAT		GGH	10. CCS-09-00-98-061	7,507	0
FOREST SERVICE COST SHARE MINE CLOSURES		PKA	10. CCSAR94323	5,000	0
NATIONAL FOREST		WBA	10. UNKNOWN	0	4,136,063
SUBTOTAL DIRECT FROM:				----- 2,943,061	----- 4,156,063
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				----- 2,943,061	----- 4,156,063
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE		PHA	10. 901	4,000	0
Resource Conservation and Development		GGB	10. 902	301,697	0
Soil and Water Conservation				-----	-----
SUBTOTAL DIRECT FROM:				305,697	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				----- 305,697	----- 0
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE		GJA	10. 769	116,963	0
Rural Development Grants				-----	-----
SUBTOTAL DIRECT FROM:				116,963	0
SUBTOTAL RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE				----- 116,963	----- 0
SUBTOTAL DEPARTMENT OF AGRICULTURE				----- 19,072,169	----- 55,918,569

DEPARTMENT OF COMMERCE					
BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE		GJD	11. 004	26,982	0
Census Intergovernmental Services		GKA	11. UNKNOWN	5,793	0
BC SUMMER ASSIGNMENT				-----	-----
SUBTOTAL DIRECT FROM:				32,775	0
SUBTOTAL BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE				----- 32,775	----- 0
DEPARTMENT OF COMMERCE					
PASS-THROUGH PROGRAMS FROM:					
UCAR-NCAR-Nat Ctr for Atmospheric Res		GGB	11. VA041078	4,397	0
serve as co instructor for comet sat meteorology course satment 00-1				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,397	0
SUBTOTAL DEPARTMENT OF COMMERCE				----- 4,397	----- 0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE		NAA	11. 300	6,341	0
Grants for Public Works and Economic Development		GFB	11. 303	13,090	0
Economic Development: Technical Assistance				-----	-----

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Economic Adjustment Assistance		GFB	11.307	117,138	0
Economic Adjustment Assistance		GFE	11.307	814,588	0
SUBTOTAL DIRECT FROM:				951,157	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				951,157	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE Advanced Technology Program		GFB	11.612	869,778	0
SUBTOTAL DIRECT FROM:				869,778	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				869,778	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE Cooperative Science and Education Program		GFB	11.455	22,500	0
SUBTOTAL DIRECT FROM:				22,500	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE				22,500	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE Public Telecommunications Facilities: Planning and Construction		GFB	11.550	190,112	22,749
SUBTOTAL DIRECT FROM:				190,112	22,749
SUBTOTAL NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE				190,112	22,749
SUBTOTAL DEPARTMENT OF COMMERCE				2,070,719	22,749

DEPARTMENT OF DEFENSE					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE Air Force Defense Research Sciences Program		GFB	12.800	4,425	0
Air Force Defense Research Sciences Program		GGB	12.800	57,712	0
SUBTOTAL DIRECT FROM:				62,137	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				62,137	0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM:					
ACADEMY OF APPLIED SCIENCES Research & Technology Development		GFB	12.910 / 12.901	1,752	0
Research & Technology Development		GFB	12.910 / 12.902	6,626	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,378	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE				8,378	0

1 - See Note 5 for a listing of State agency codes and agency names.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFB	12. 420	26, 206	0
Military Medical Research & Development		GFE	12. 420	84, 065	0
Pueblo Chemical Demilitarization		FAA	12. Cooperative Agreement	111, 592	6, 671
Medical Monitoring Advisory Group		FAA	12. MOU 3/14/97	307, 927	15, 683
SUBTOTAL DIRECT FROM:				529, 790	22, 354
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				529, 790	22, 354
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
Unclassified Grants and Contracts		DAA	12. 000	0	158, 879
SUBTOTAL DIRECT FROM:				0	158, 879
PASS-THROUGH PROGRAMS FROM:					
University of Southern Mississippi					
LCTA technical assistance		GGB	12. PO N/A	3, 179	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3, 179	0
SUBTOTAL DEPARTMENT OF DEFENSE				3, 179	158, 879
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
Military Construction, National Guard		OAA	12. 400	474, 429	0
SUBTOTAL DIRECT FROM:				474, 429	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				474, 429	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
National Guard Military Operations & Maintenance (O&M) Projects		GGB	12. 401	5, 096	0
National Guard Military Operations & Maintenance (O&M) Projects		OAA	12. 401	5, 559, 231	0
National Guard Civilian Youth Opportunities Program		OAA	12. 404	309, 886	0
SUBTOTAL DIRECT FROM:				5, 874, 213	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				5, 874, 213	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GFB	12. 300	10, 816	0
Basic & Applied Scientific Research		GHB	12. 300	30, 146	0
SUBTOTAL DIRECT FROM:				40, 962	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
ROCKWELL INTERNATIONAL Basic & Applied Scientific Research		GFD	12.300 / 12.B0U426737	71,755	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					
				71,755	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
				112,717	0
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE Flood Control Projects		WBA	12.106	0	471
Planning Assistance to States		FAA	12.110	3,559	0
State Memorandum of Agreement Program for the Reimbursement of Technical Services		FAA	12.113	1,147,615	66,308
Collaborative Research & Development		GFB	12.114	21,223	0
SUBTOTAL DIRECT FROM:					
				1,172,397	66,779
PASS-THROUGH PROGRAMS FROM:					
State of Idaho Collaborative Research & Development		GGB	12.114 / 12.TASK ORDER # 001-FY-9	363	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					
				363	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
				1,172,760	66,779
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE NAVAL UNDERSEA WARFARE		GGJ	12.1PA AGREEMENT	33,383	0
SUBTOTAL DIRECT FROM:					
				33,383	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
				33,383	0
U. S. ARMY RESEARCH OFFICE, U. S. ARMY MATERIAL COMMAND					
DIRECT FROM:					
U. S. ARMY RESEARCH OFFICE, U. S. ARMY MATERIAL COMMAND Basic Scientific Research		GGB	12.431	2,552,282	25,150
SUBTOTAL DIRECT FROM:					
				2,552,282	25,150
PASS-THROUGH PROGRAMS FROM:					
Calibre Systems, Inc. Basic Scientific Research		GGB	12.431 / 12.CS01-SC-03-001 MOD #	74,055	0
State of Idaho Basic Scientific Research		GGB	12.431 / 12.TASK ORDER # 001-FY-0	4,891	0
State of Vermont Basic Scientific Research		GGB	12.431 / 12.20000341	1,750	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					
				80,696	0
SUBTOTAL U. S. ARMY RESEARCH OFFICE, U. S. ARMY MATERIAL COMMAND					
				2,632,978	25,150
SUBTOTAL DEPARTMENT OF DEFENSE					
				10,903,964	273,162

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Community Development Block Grants/State's Program		GFD	14. 228	64, 265	0
Community Development Block Grants/State's Program		NAA	14. 228	543, 453	12, 664, 453
Emergency Shelter Grants Program		NAA	14. 231	29, 890	922, 694
Supportive Housing Program		IHH	14. 235	63, 774	0
Supportive Housing Program		NAA	14. 235	8, 868	195, 859
Shelter Plus Care		IHH	14. 238	1, 061, 980	0
HOME Investment Partnerships Program		NAA	14. 239	381, 906	4, 747, 282
				-----	-----
SUBTOTAL DIRECT FROM:				2, 154, 136	18, 530, 288
PASS-THROUGH PROGRAMS FROM:					
CITY OF DURANGO					
CULTURAL ARTS COMPLEX SW COLORADO		GGH	14. B99SPC00068	572, 613	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				572, 613	0
				-----	-----
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				2, 726, 749	18, 530, 288
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
College Housing Debt Service		GMA	14. 100	168, 440	0
COLLEGE HOUSING PROGRAM		GGH	14. CH COLO 86D	16, 964	0
MANUFACTURED HOUSING CONST.		NAA	14. DU100K9000016684	89, 605	0
				-----	-----
SUBTOTAL DIRECT FROM:				275, 009	0
				-----	-----
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				275, 009	0
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Interest Reduction Payments: Rental and Cooperative Housing for Lower Income Families		GJB	14. 103	35, 244	0
Mortgage Insurance: Homes in Outlying Areas		GFD	14. 121	220, 312	0
				-----	-----
SUBTOTAL DIRECT FROM:				255, 556	0
				-----	-----
SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				255, 556	0
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Fair Housing Assistance Program: State and Local		SDA	14. 401	401, 213	0
				-----	-----
SUBTOTAL DIRECT FROM:				401, 213	0
				-----	-----
SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				401, 213	0
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:									
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
Community Development Work-Study Program						GFD	14. 512	43, 803	0
Hispanic-Serving Institutions Work-Study Program						GHB	14. 513	32, 639	0
Hispanic-Serving Institutions Work-Study Program						GJD	14. 513	81, 233	0
SUBTOTAL DIRECT FROM:								157, 675	0
SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								157, 675	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								3, 816, 202	18, 530, 288

DEPARTMENT OF THE INTERIOR									
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR									
USDI -BIA-4-CORNERS REGION TOURISM						GGH	15. CBK00140098	4, 942	0
SUBTOTAL DIRECT FROM:								4, 942	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR								4, 942	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR									
TRAINING OF STUDENDS IN CARTOGRAPHIC SKILLS						GHC	15. 1422 C950A40014	10, 130	0
VEGETATION COV. PROJECT						GGJ	15. 1422 C950A70014	11, 288	0
ASSISTANCE AGREEMENT						GHE	15. 1422 CAA000009	600	0
BLM COST SHARE						PJA	15. 1422CAA0010	19, 298	0
USDI -BLM-4-CORNERS REGION TOURISM						GGH	15. 1422P850-A8-0025	4, 942	0
Cooperative Agreements for Research in Public Lands Management						GGB	15. 221	9, 994	0
Cooperative Inspection Agreements with States & Tribes						FAA	15. 222	5, 988	0
Cooperative Inspection Agreements with States & Tribes						PBA	15. 222	163, 887	0
Cooperative Inspection Agreements with States & Tribes						PJA	15. 222	4, 475	0
Cooperative Inspection Agreements with States & Tribes						PKA	15. 222	242, 443	0
Cultural Resource Management						GCA	15. 224	12, 987	0
Cultural Resource Management						GFB	15. 224	5, 000	0
Atmospheric Water Resources Research						GGB	15. 500	58, 896	0
Irrigation Systems Rehabilitation and Betterment						PEA	15. 502	2, 405	0
Small Reclamation Projects						PBA	15. 503	488, 550	0
Small Reclamation Projects						PJA	15. 503	2, 199, 232	0
BATS IN INACTIVE MINES, NFWF SUB-RECIPIENT						PBA	15. 99-125	19, 451	0
BLM STUDENT TRAINING IN NAT RESOURCES						PAA	15. C950A80014	38, 496	0
TRAVEL MGMT CONFERENCE						PJA	15. C950P80396	17, 100	0
PEREGRINE MONITORING IN GRAND JUNCTION						PBA	15. CEP990020	193	0
SALE OF PUBLIC LAND						WBA	15. UNKNOWN	0	18, 212
STUDENT TRAINING						GHB	15. UNKNOWN	15, 319	0
TAYLOR GRAZING						WBA	15. UNKNOWN	0	106, 779
SUBTOTAL DIRECT FROM:								3, 330, 674	124, 991
PASS-THROUGH PROGRAMS FROM:									
NFWF									
BATS IN INACTIVE MINES, NFWF SUB-RECIPIENT						PBA	15. 97-160	12, 836	0
WATCHABLE WILDLIFE II, NFWF SUB-RECIPIENT						PBA	15. 99-189	42, 348	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								55, 184	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR								3, 385, 858	124, 991

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
CO RIVER BASIN SALINITY CONTROL PROGRAM		PFA	15. 142597FC4022	4, 673	420, 659
CO RIVER BASIN SALINITY		PJA	15. 97FC4021050	10, 624	0
WATER MGMT & CONSERVATION PLANS		PDA	15. 97FC4021840	24, 985	0
IRRIGATION EFFICIENCY PROGRAM		PFA	15. 98FG6011260	30, 000	0
LONE DOME WETLANDS		PBA	15. 99-FC-40-1110	22, 821	0
DATABASE ACCESS OF HISTORIC PROPERTIES		GCA	15. 99-PG-40-1035	6, 920	5, 000
CLOSE BASIN PROJECT		PEA	15. 99FC401630	10, 793	0
SUBTOTAL DIRECT FROM:				----- 110, 816	----- 425, 659
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				----- 110, 816	----- 425, 659
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		TAA	15. 000	749, 712	0
SUBTOTAL DIRECT FROM:				----- 749, 712	----- 0
SUBTOTAL DEPARTMENT OF THE INTERIOR				----- 749, 712	----- 0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Assistance to State Water Resources Research Institutes		GGB	15. 805	3, 627	0
U.S. Geological Survey: Research & Data Acquisition		GKA	15. 808	540	0
U.S. Geological Survey: Research & Data Acquisition		PBA	15. 808	64, 992	0
U.S. Geological Survey: Research & Data Acquisition		PIA	15. 808	187, 925	0
SUBTOTAL DIRECT FROM:				----- 257, 084	----- 0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				----- 257, 084	----- 0
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
ROYALTIES MGMT		WBA	15. UNKNOWN	34, 185, 139	7, 426, 013
SUBTOTAL DIRECT FROM:				----- 34, 185, 139	----- 7, 426, 013
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR				----- 34, 185, 139	----- 7, 426, 013
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
NATIONAL PARK COST CHALLENGE		PJA	15. 1443CA-96015	725	0
Historic Preservation Fund Grants-In-Aid		GCA	15. 904	589, 116	57, 505
Historic Preservation Fund Grants-In-Aid		GFB	15. 904	46, 796	0
National Historic Landmark		GFD	15. 912	8, 513	0
Outdoor Recreation: Acquisition, Development and Planning		GGB	15. 916	1, 364	0
Native American Graves Protection and Repatriation Act		GCA	15. 922	48, 803	0
COOPERATIVE AGREEMENT		GHE	15. CA 1341-7-9001-WSC3	16, 925	0
COOPERATIVE AGREEMENT		GHE	15. CA 1341-7-9001-WSC4	5, 622	0
USDI-NPS-ANAXAZI AFFILIATION RESEARCH SYMPOSIUM		GGH	15. CA-1268-1-9016	5, 769	0
USDI-NPS-FORT CARSON ARCH -1999		GGH	15. CA-600099003	92, 934	0
USDI-NPS-CLASS III SURVEY FORT CARSON MILITARY RESERV		GGH	15. CA-6115-4-8024	17, 682	0
IMPLEMENTING COOPERATIVE WILDLIFE MGMT ACTIVITIES		PBA	15. CA152099002	26, 282	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SURVEY & MONITOR PEREGRINE FALCON POPULATION		PBA	15. P137800A002	765	0
USDI -NPS-4-CORNERS REGION TOURISM		GGH	15. UNKNOWN	11, 918	0
SUBTOTAL DIRECT FROM:				873, 214	57, 505
PASS-THROUGH PROGRAMS FROM:					
NATIONAL PARK FOUNDATION National Center for Preservation Technology and Training (B) -		GFB	15. 923 / 15. WONDRA L FELLOWSHIP	16, 472	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				16, 472	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				889, 686	57, 505
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15. 250	25, 012	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15. 250	1, 594, 644	3, 300
Abandoned Mine Land Reclamation (AMLR) Program		GGB	15. 252	4, 202	0
Abandoned Mine Land Reclamation (AMLR) Program		PIA	15. 252	10, 240	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15. 252	2, 317, 513	0
CIRCES		PKA	15. CIRCES	3, 847	0
SUBTOTAL DIRECT FROM:				3, 955, 458	3, 300
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				3, 955, 458	3, 300
U. S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U. S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Anadromous Fish Conservation		GGB	15. 600	2, 134	0
Sport Fish Restoration		PBA	15. 605	6, 306, 544	246, 219
Fish & Wildlife Management Assistance		PBA	15. 608	6, 576	4, 450
Wildlife Restoration		PBA	15. 611	5, 526, 178	24, 000
Rare and Endangered Species Conservation		PBA	15. 612	25, 406	0
Cooperative Endangered Species Conservation Fund		PBA	15. 615	19, 732	0
Cooperative Endangered Species Conservation Fund		PJA	15. 615	4, 894	0
Wildlife Conservation & Appreciation		PBA	15. 617	2, 290	0
GRAZING REGIMES-NESTING SUCCESS-BIRD		GGH	15. 98-035	799	0
XY RANCH MOIST SOIL IMPOUNDMENT		PBA	15. 9821099G231	47, 000	0
SUBTOTAL DIRECT FROM:				11, 941, 553	274, 669
PASS-THROUGH PROGRAMS FROM:					
STATE OF NEW MEXICO NMDGF BIOLOGY PROJECT		GGJ	15. 97-516. 75	46, 120	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				46, 120	0
SUBTOTAL U. S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				11, 987, 673	274, 669
U. S. GEOLOGICAL SURVEY, U. S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U. S. GEOLOGICAL SURVEY, U. S. DEPARTMENT OF THE INTERIOR					
National Cooperative Geologic Mapping Program		GGH	15. 810	1, 616	0
SOUTHWEST REGIONAL GAP ANALYSIS PROJ		PBA	15. 99HOAGO181	2, 898	0
SUBTOTAL DIRECT FROM:				4, 514	0
SUBTOTAL U. S. GEOLOGICAL SURVEY, U. S. DEPARTMENT OF THE INTERIOR				4, 514	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				55, 530, 882	8, 312, 137

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF JUSTICE					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
State Identification Systems Grant Program (A) -		RAA	16.598	0	62,175
State Criminal Alien Assistance Program		CAA	16.606	4,745,028	0
Bulletproof Vest Partnership Program		PBA	16.607	5,168	0
Bulletproof Vest Partnership Program		RAA	16.607	43,806	0
SUBTOTAL DIRECT FROM:				-----	-----
				4,794,002	62,175
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				-----	-----
				4,794,002	62,175
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
State Justice Statistics Program for Statistical Analysis Centers		RAA	16.550	43,647	0
National Criminal History Improvement Program (NCHIP)		RAA	16.554	707,552	0
National Sex Offender Registry Assistance		RAA	16.555	42,306	0
SUBTOTAL DIRECT FROM:				-----	-----
				793,505	0
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				-----	-----
				793,505	0
CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Residential Substance Abuse Treatment for State Prisoners		RAA	16.593	5,670	651,464
SUBTOTAL DIRECT FROM:				-----	-----
				5,670	651,464
SUBTOTAL CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				-----	-----
				5,670	651,464
DEPARTMENT OF JUSTICE					
DIRECT FROM:					
DEPARTMENT OF JUSTICE					
Unclassified Grants and Contracts		CAA	16.000	5,870	0
SUBTOTAL DIRECT FROM:				-----	-----
				5,870	0
SUBTOTAL DEPARTMENT OF JUSTICE				-----	-----
				5,870	0
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE					
DRUG ENFORCEMENT ADMIN		RAA	16. UNKNOWN	7,426	0
SUBTOTAL DIRECT FROM:				-----	-----
				7,426	0
SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE				-----	-----
				7,426	0
EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE					
Executive Office for Weed & Seed		RAA	16.595	22,961	60,617
SUBTOTAL DIRECT FROM:				-----	-----
				22,961	60,617
SUBTOTAL EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE				-----	-----
				22,961	60,617

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE FEDERAL BUREAU OF INVESTIGATION		RAA	16. UNKNOWN	24,456	0
SUBTOTAL DIRECT FROM:				24,456	0
SUBTOTAL FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE				24,456	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE National Institute of Justice Research, Evaluation, and Development Projects Grants		RAA	16.560	412,855	0
SUBTOTAL DIRECT FROM:				412,855	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				412,855	0
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE Public Safety Partnership & Community Policing Grants		CAA	16.710	40,258	0
Public Safety Partnership & Community Policing Grants		RAA	16.710	616,927	425,870
COPS		GJJ	16. UNKNOWN	114,831	0
SUBTOTAL DIRECT FROM:				772,016	425,870
SUBTOTAL OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE				772,016	425,870
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE Byrne Formula Grant Program		FAA	16.579	8,138	0
Byrne Formula Grant Program		RAA	16.579	330,759	7,655,168
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program		RAA	16.580	1,430	1,450,678
Local Law Enforcement Block Grants Program		RAA	16.592	107,524	95,223
Motor Vehicle Theft Protection Act Program (B) -		RAA	16.597	44,746	0
SUBTOTAL DIRECT FROM:				492,597	9,201,069
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE				492,597	9,201,069
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE DRUG COURT		JAA	16.1999-DC-VX-0174	70,450	0
TOPOFF 2000 EXERCISE		NAA	16.2000-GT-CX-0002	32,405	116,979
Crime Victim Compensation		RAA	16.576	90,467	1,878,980
Violent Offender Incarceration & Truth in Sentencing Incentive Grants		RAA	16.586	44,310	764,077
Violence Against Women Formula Grants		RAA	16.588	107,332	1,856,175
Grants to Encourage Arrest Policies		RAA	16.590	8,572	293,050
COMMUNITY ASSESSMENT		JAA	16.79-MU-FX-0009	392,316	0
DRUG COURT		JAA	16.95-dc-mx-0009	19,290	0
ENCOURAGE ARREST		JAA	16.97-WE-VX-0018	59,044	0
ENCOURAGE ARREST		JAA	16.97-WE-VX-0037	15,888	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DRUG COURT		JAA	16. 98-DC-VX-0056	24,149	0
DOMESTIC VIOLENCE		JAA	16. 99-EA-00-1	293,040	0
OJP COPS MORE PROGRAMS		GKA	16. UNKNOWN	15,000	0
SUBTOTAL DIRECT FROM:				1,172,263	4,909,261
PASS-THROUGH PROGRAMS FROM:					
CITY/COUNTY OF DENVER					
LOCAL LAW ENFORCEMENT		JAA	16. 98-LB-VX-5225	141,557	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				141,557	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				1,313,820	4,909,261
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE Crime Victim Assistance		RAA	16. 575	274,979	4,648,825
SUBTOTAL DIRECT FROM:				274,979	4,648,825
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE				274,979	4,648,825
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
Juvenile Accountability Incentive Block Grants		RAA	16. 523	140,368	1,611,317
Juvenile Justice & Delinquency Prevention: Allocation to States		RAA	16. 540	293,553	766,334
Title V: Delinquency Prevention Program		RAA	16. 548	14,618	269,172
Part E: State Challenge Activities		RAA	16. 549	23,481	102,586
Enforcing Underage Drinking Laws Program		HAA	16. 727	201,067	0
SUBTOTAL DIRECT FROM:				673,087	2,749,409
PASS-THROUGH PROGRAMS FROM:					
CALIFORNIA STATE UNIV. SACRAMENTO CA FOUNDATION					
Juvenile Justice & Delinquency Prevention: Special Emphasis DRUG COURTS PROGRAM		IKA	16. 541	81,859	0
JUVINIEL DRUG COURT TRAINING & TECH ASST		GHD	16. DRUG COURTS PROGRAM	10,259	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				92,118	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				765,205	2,749,409
SUBTOTAL DEPARTMENT OF JUSTICE				9,685,362	22,708,690

DEPARTMENT OF LABOR					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
DIRECT FROM:					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
Labor Force Statistics		GJA	17. 002	117,256	0
Labor Force Statistics		KAA	17. 002	1,250,758	0
Compensation & Working Conditions		FAA	17. 005	24,132	0
SUBTOTAL DIRECT FROM:				1,392,146	0
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR				1,392,146	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR									
DIRECT FROM:									
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR									
				Unemployment Insurance		CAA	17.225	30,844,268	94,090
				Senior Community Service Employment Program		IHA	17.235	145,821	740,966
				Trade Adjustment Assistance: Workers		CAA	17.245	1,939,003	0
				Employment & Training Assistance: Dislocated Workers		GJA	17.246	269,736	0
				Employment & Training Assistance: Dislocated Workers		CAA	17.246	4,262,966	4,726,183
				Employment Services & Job Training Pilots: Demonstrations and Research		IHA	17.249	486	0
				Employment Services & Job Training Pilots: Demonstrations and Research		EAA	17.249 / 17.X-4925-5-00-80-60	2,097,177	0
				Job Training Partnership Act		CAA	17.250	5,689,009	6,267,157
				Welfare-to-Work Grants to States and Localities		CAA	17.253	987,068	697,033
				SCHOOL TO CAREER		EAA	17.U-4421-4-00-88-60	6,407,602	0
				STC RESOURCE MAPPING		EAA	17.U-4421-4-00-88-60	6,006	0
				WORKFORCE COORD COUNCIL (1)		EAA	17.X-7925-5-00-80-60	197,846	0
SUBTOTAL DIRECT FROM:								52,846,988	12,525,429
PASS-THROUGH PROGRAMS FROM:									
ARAPAHOE COUNTY, CO/ DOUGLAS COUNTY, CO									
				Employment Service		CAA	17.207	3,201,206	5,993,326
COLORADO AFL/CIO									
				Job Training Partnership Act		GJD	17.250	6,010	0
COMMUNITY OPTIONS									
				Employment Services & Job Training Pilots: Demonstrations and Research		GJD	17.249	71,942	0
MOET									
				Employment Services & Job Training Pilots: Demonstrations and Research		GJD	17.249	132,259	0
				Job Training Partnership Act		GJD	17.250	4,415	0
				Welfare-to-Work Grants to States and Localities		GJD	17.253	120,751	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								3,536,583	5,993,326
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR								56,383,571	18,518,755
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR									
DIRECT FROM:									
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR									
				Mine Health & Safety Grants		PKA	17.600	147,509	0
SUBTOTAL DIRECT FROM:								147,509	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR								147,509	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR									
DIRECT FROM:									
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR									
				Occupational Safety and Health		GGB	17.500	178,096	0
SUBTOTAL DIRECT FROM:								178,096	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR								178,096	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR									
DIRECT FROM:									
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR									
				Disabled Veterans' Outreach Program (DVOP)		GFD	17.801	168,301	0
				Disabled Veterans' Outreach Program (DVOP)		CAA	17.801	1,888,783	114,520
				Veterans' Employment Program		GFD	17.802	2,037,051	142,568

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Veterans' Employment Program		CAA	17.802	139,211	353,807
Local Veterans' Employment Representative Program		CAA	17.804	1,277,627	50,650
SUBTOTAL DIRECT FROM:				5,510,973	661,545
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR				5,510,973	661,545
SUBTOTAL DEPARTMENT OF LABOR				63,612,295	19,180,300

DEPARTMENT OF STATE					
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE					
DIRECT FROM:					
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300	30,864	0
SUBTOTAL DIRECT FROM:				30,864	0
PASS-THROUGH PROGRAMS FROM:					
CID-Consortium for Inter. Development Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.CSU-PCO-13	1,339	0
Johns Hopkins University Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.STAR-DR. JOHN H. AUST	39,495	0
Morrison-Knudsen Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.92-0921-07	10,316	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				51,150	0
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE				82,014	0
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE					
DIRECT FROM:					
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE Claims Against Foreign Governments		GFB	19.200	22	0
SUBTOTAL DIRECT FROM:				22	0
SUBTOTAL OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE				22	0
SUBTOTAL DEPARTMENT OF STATE				82,036	0

DEPARTMENT OF TRANSPORTATION					
DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
DEPARTMENT OF TRANSPORTATION Unclassified Grants and Contracts		TAA	20.000	20,442	0
SUBTOTAL DIRECT FROM:				20,442	0
PASS-THROUGH PROGRAMS FROM:					
City of Fort Collins Cars, cultures cures project		GGB	20.9915861	29,193	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				29,193	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				49,635	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Airport Improvement Program		HAA	20.106	322,322	0
SUBTOTAL DIRECT FROM:					
				322,322	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				322,322	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Highway Planning & Construction		GGB	20.205	194,325	0
Highway Planning & Construction		HAA	20.205	345,889,327	19,317,592
Highway Planning & Construction		PJA	20.205	(1)	0
National Motor Carrier Safety		RAA	20.218	983,164	268,458
Recreational Trails Program		PJA	20.219	185,167	467,698
SUBTOTAL DIRECT FROM:					
				347,251,982	20,053,748
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				347,251,982	20,053,748
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Federal Transit: Metropolitan Planning Grants		HAA	20.505	100,710	116,093
Formula Grants for Other Than Urbanized Areas		HAA	20.509	358,950	2,042,375
Capital Assistance Program for Elderly Persons & Persons with Disabilities		HAA	20.513	48,700	785,038
State Planning & Research		HAA	20.515	4,485	0
SUBTOTAL DIRECT FROM:					
				512,845	2,943,506
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				512,845	2,943,506
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION State & Community Highway Safety		HAA	20.600	437,903	2,070,561
State & Community Highway Safety		RAA	20.600	4,590	0
SUBTOTAL DIRECT FROM:					
				442,493	2,070,561
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				442,493	2,070,561
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants		HAA	20.601	450,737	0
SUBTOTAL DIRECT FROM:					
				450,737	0
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				450,737	0
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Pipeline Safety		SGA	20.700	194,329	0
Interagency Hazardous Materials Public Sector Training and Planning Grants		NAA	20.703	809	78,967
SUBTOTAL DIRECT FROM:				----- 195,138	----- 78,967
SUBTOTAL RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				----- 195,138	----- 78,967
U. S. COAST GUARD, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
U. S. COAST GUARD, DEPARTMENT OF TRANSPORTATION					
Boating Safety Financial Assistance		PJA	20.005	420,582	0
SUBTOTAL DIRECT FROM:				----- 420,582	----- 0
SUBTOTAL U. S. COAST GUARD, DEPARTMENT OF TRANSPORTATION				----- 420,582	----- 0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				----- 349,645,734	----- 25,146,782

DEPARTMENT OF TREASURY					
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY					
DIRECT FROM:					
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY					
GREAT GRANT		RAA	21. UNKNOWN	327,463	0
SUBTOTAL DIRECT FROM:				----- 327,463	----- 0
SUBTOTAL BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY				----- 327,463	----- 0
DEPARTMENT OF TREASURY					
DIRECT FROM:					
DEPARTMENT OF TREASURY					
TREASURY EQUITABLE SHARING PROGRAM		TAA	21. COURT AWARDS	14,535	0
SUBTOTAL DIRECT FROM:				----- 14,535	----- 0
SUBTOTAL DEPARTMENT OF TREASURY				----- 14,535	----- 0
U. S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY					
DIRECT FROM:					
U. S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY					
WHITE COLLAR CRIME 119		RAA	21. UNKNOWN	7,913	0
SUBTOTAL DIRECT FROM:				----- 7,913	----- 0
SUBTOTAL U. S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY				----- 7,913	----- 0
SUBTOTAL DEPARTMENT OF TREASURY				----- 349,911	----- 0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF PERSONNEL MANAGEMENT					
OFFICE OF PERSONNEL MANAGEMENT					
DIRECT FROM:					
OFFICE OF PERSONNEL MANAGEMENT Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011	27,555	0
SUBTOTAL DIRECT FROM:				27,555	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				27,555	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				27,555	0

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
DIRECT FROM:					
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Employment Discrimination: State and Local Fair Employment Practices Agency Contracts		SDA	30.002	313,449	0
SUBTOTAL DIRECT FROM:				313,449	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				313,449	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				313,449	0

GENERAL SERVICES ADMINISTRATION					
GENERAL SERVICES ADMINISTRATION					
DIRECT FROM:					
GENERAL SERVICES ADMINISTRATION Donation of Federal Surplus Personal Property GSA EQUIPMENT MOU		CFB GGJ	39.003 39. UNKNOWN	554,103 1,000,000	0 0
SUBTOTAL DIRECT FROM:				1,554,103	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				1,554,103	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				1,554,103	0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Aerospace Education Services Program		GFB	43.001	553,740	0
Aerospace Education Services Program		GGB	43.001	66,779	0
Technology Transfer		GFB	43.002	441,492	46,321
GRAD. STUDENT RES. PROG.		GGJ	43. NGT-1-52209	14,549	0
Effects of remotely sensed data on m land surface atmosphere interactions		GGB	43. NGT5-30174	3,433	0
IPA-Rummel		GGB	43. W-30917	118,895	0
SUBTOTAL DIRECT FROM:				1,198,888	46,321

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
HACU		GJD	43.002	90,827	0
Technology Transfer					
SPACE TELESCOPE SCIENCE INSTITUTE		GFB	43.002 / 43.ED-90154.01-97A	13	0
Technology Transfer					
UNIVERSITIES SPACE RESEARCH ASSOCIATION		GFB	43.002 / 43.5052	11,193	0
Technology Transfer					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				102,033	0
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				1,300,921	46,321
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				1,300,921	46,321

NATIONAL ENDOWMENT FOR THE HUMANITIES					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Institute of Museum and Library Services		GGB	45.301	470	0
Conservation Project Support		GCA	45.303	48,578	0
State Library Program		DAA	45.310	1,254,328	820,926
IMLS GENERAL OPERATING		GHD	45.1G80642-98	13,970	0
SUBTOTAL DIRECT FROM:				1,317,346	820,926
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF DENVER					
Institute of Museum and Library Services: National Leadership Grants		GFB	45.312 / 45.SUB/LL-90094-99	19	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				19	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				1,317,365	820,926
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Arts: Partnership Agreements		GBA	45.025	0	509,400
Promotion of the Arts: Leadership Initiatives		GBA	45.026 / 45.98-5500-3107	0	14,250
Promotion of the Arts: Leadership Initiatives		GBA	45.026 / 45.99-5100-3035	0	30,000
SUBTOTAL DIRECT FROM:				0	553,650
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				0	553,650
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Humanities: Federal/State Partnership		GFC	45.129	36,907	0
Promotion of the Humanities: Division of Preservation and Access		GCA	45.149	16,465	0
Promotion of the Humanities: Fellowships and Stipends		GFB	45.160	74,688	0
SUBTOTAL DIRECT FROM:				128,060	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
COLORADO ENDOWMENT FOR THE HUMANITIES					
Promotion of the Humanities: Challenge Grants		GFB	45.130 / 45.P079-1099-049	2,999	0
Colorado Endowment for the Humanities					
Promotion of the Humanities: Federal/State Partnership		GGB	45.129 / 45.P088-1099-055	1,734	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,733	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				132,793	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				1,450,158	1,374,576

NATIONAL SCIENCE FOUNDATION					
NATIONAL SCIENCE FOUNDATION					
DIRECT FROM:					
NATIONAL SCIENCE FOUNDATION					
Engineering Grants		GFB	47.041	4,546	0
Engineering Grants		GFD	47.041	1,188	0
Mathematical and Physical Sciences		GFB	47.049	303,264	0
Mathematical and Physical Sciences		GFD	47.049	(181)	0
Geosciences		GFB	47.050	183,105	20,000
Geosciences		GHD	47.050	2,958	0
Computer and Information Science and Engineering		GFB	47.070	53,285	0
Science and Technology Centers		GFB	47.073	124,061	0
Biological Sciences		GFB	47.074	422,399	0
Biological Sciences		GFE	47.074	20,262	0
Biological Sciences		GGB	47.074	111,724	0
Biological Sciences		GGH	47.074	27,753	0
Social, Behavioral, and Economic Sciences		GFB	47.075	53,095	0
Education and Human Resources		GFB	47.076	783,734	0
Education and Human Resources		GFD	47.076	63,950	0
Education and Human Resources		GGB	47.076	777,300	32,443
Education and Human Resources		GHB	47.076	3,609	0
Education and Human Resources		GJE	47.076	3,298	0
MATHEMATICAL SCIENCES		GGJ	47.DMS-9500565	2,162	0
COMPUTER & INFO SCI & ENG		GKA	47.DUE-9354033	106,106	185,499
ENVIRONMENTAL TECH ED TRANSFER TO NATIVE AMER		GHC	47.DUE-9454633	49,944	32,183
ASSIGN. AGR.-DRUELINGER		GGJ	47.DUE-9910801	73,100	0
WGI DPO-GENDER EQUITY IN SCIENCE, ENGINEERING, & MATHEMATICS EDUCATION		GHD	47.HDR-9714751	167,747	0
SUBTOTAL DIRECT FROM:				3,338,409	270,125
PASS-THROUGH PROGRAMS FROM:					
DPS					
CERTL		GHD	47.REC-9453869	91,626	0
SOCIAL SCIENCE ED CONSOR					
SOCIAL STUDIES TCHR INTERNET/LRSHP SOCIAL SCIENCE ED CONSOR		GKA	47.NSF ESI-9618969	20,587	0
ARIZONA STATE UNIVERSITY					
Engineering Grants		GFB	47.041 / 47.KMD5270-25-22-SUB	48	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-23/SUB	482	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-24-SUB	236	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-25/SUB	8,832	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25/22	147	0
Biological Sciences		GFB	47.074 / 47.KMD5270-22/V98HS003	(10,060)	0
Biological Sciences		GFB	47.074 / 47.KMD5270-25-25/SUB	20,307	0
Education and Human Resources		GFB	47.076 / 47.KMD5270-25-25/SUB	3,417	0
American Meteorological Society					
Geosciences		GGB	47.050 / 47.00-0185-04	15,182	0
Arizona State University					
Education and Human Resources		GGB	47.076 / 47.SUB NO. KMD5270-4-20/	126	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DPS LEARNING TO TEACH SECONDARY MATH		GHD	47. REC-9605030	35,835	0
FLORIDA STATE UNIVERSITY Mathematical and Physical Sciences		GFB	47.049 / 47.E08259	20,958	0
HIGHLANDS UNIVERSITY Undergraduate Science, Engineering, and Mathematics Education		GHB	47.071	159,185	0
INCORPORATED RESEARCH INSTITUTIONS SEISMOLOGY Mathematical and Physical Sciences		GFB	47.049 / 47.AGREEMENT	3,136	0
Louisiana State University Education and Human Resources		GGB	47.076 / 47.P0#R186252	156	0
NATIONAL CENTER FOR ATMOSPHERIC Geosciences		GFD	47.050 / 47.0199.12.103D	5,019	0
NEW YORK CITY ALLIANCE Academic Research Infrastructure		GFB	47.077 / 47.SMART PROGRAM	4,870	0
SAN DIEGO STATE UNIVERSITY FOUNDATION USING COMPUTER TECHNOLOGY TO DEVELOP CONSTRUCTIVIST-ORIENTED CLASSROOM ENVIRONMENT		GHD	47.522685-8529 RLL	87	0
SPACE SCIENCE INSTITUTE Science and Technology Centers		GFB	47.073 / 47.SUB117	36,473	0
ST VRAIN VALLEY SCHOOL DISTRICT Education and Human Resources		GFB	47.076 / 47.705577	13	0
UCAR-NCAR-SOARS Geosciences		GGB	47.050 / 47.UCAR/SOAR	808	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARCH Education and Human Resources		GFB	47.076 / 47.S97-83875	70,872	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				488,342	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION				3,826,751	270,125
SUBTOTAL NATIONAL SCIENCE FOUNDATION				3,826,751	270,125

SECURITIES AND EXCHANGE COMMISSION					
SECURITIES AND EXCHANGE COMMISSION					
DIRECT FROM:					
SECURITIES AND EXCHANGE COMMISSION Securities: Investigation of Complaints and SEC Information		GFB	58.001	259	0
SUBTOTAL DIRECT FROM:				259	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION				259	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION				259	0

SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM:					
SMALL BUSINESS ADMINISTRATION		EDA	59.037	167,764	954,757
Small Business Development Center		GFC	59.037	1,159	0
Small Business Development Center		GJL	59.037	4,712	0
SUBTOTAL DIRECT FROM:				173,635	954,757
SUBTOTAL SMALL BUSINESS ADMINISTRATION				173,635	954,757
SUBTOTAL SMALL BUSINESS ADMINISTRATION				173,635	954,757

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF VETERANS AFFAIRS					
DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
DEPARTMENT OF VETERANS AFFAIRS VET AFFAIRS		GJJ	64. UNKNOWN	7,139	0
SUBTOTAL DIRECT FROM:				7,139	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				7,139	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Veterans Information and Assistance		GFD	64. 115	22,505	0
Vocational Rehabilitation for Disabled Veterans		GFD	64. 116	677,333	0
Vocational Training for Certain Veterans Receiving VA Pension		GJA	64. 123	188,990	0
Vocational Training for Certain Veterans Receiving VA Pension		GJH	64. 123	224	0
VETERAN'S RECORDING FEE		GGJ	64. UNKNOWN	1,711	0
SUBTOTAL DIRECT FROM:				890,763	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				890,763	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Veterans State Domiciliary Care		ILB	64. 014	192,393	0
Veterans State Nursing Home Care		ILB	64. 015	699,634	0
Veterans State Nursing Home Care		ILC	64. 015	1,753,211	0
Veterans State Nursing Home Care		ILD	64. 015	1,417,067	0
Veterans State Nursing Home Care		ILE	64. 015	1,378,100	0
Sharing Specialized Medical Resources		GFE	64. 018	1,547,273	0
SUBTOTAL DIRECT FROM:				6,987,678	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				6,987,678	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				7,885,580	0

ENVIRONMENTAL PROTECTION AGENCY					
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY Environmental Education and Training Program		GFB	66. 950	53,670	0
Environmental Education and Training Program		GGB	66. 950	23,720	0
SUBTOTAL DIRECT FROM:				77,390	0
SUBTOTAL ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY				77,390	0
ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL PROTECTION AGENCY IPA Bulanowski		FAA	66. 08-065-97-99N	14,396	0
Performance Partnership Grants (A, B) -		FAA	66. 605	7,230,771	586,456

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Surveys, Studies, Investigations and Special Purpose Grants (B) -		FAA	66.606	336,614	94,337
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GFB	66.606	20,057	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GJE	66.606	96,362	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -		PJA	66.606	6,300	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -		PKA	66.606	59,051	0
Principles guidelines for evaluating cumulative effects		GGB	66.X 825789-01-1	26,870	0
AST DATABASE		KAA	66.X998409-01	8,647	0
SUBTOTAL DIRECT FROM:				7,799,068	680,793
PASS-THROUGH PROGRAMS FROM:					
Envir. Council of the States		FAA	66.CX824461-01-4	22,356	0
Ecos Projects		GGB	66.990133	45,000	0
Front Range Community College		GGB	66.10034 AMEND #3	(15,574)	0
EPA-Surveys, Studies, Investigatio		GGB	66.606 / 66.68-D-98-004-FP-018	24,949	0
PETE-Partnership for Environmental Techn				76,731	0
Pollution prevention in general chemistr				7,875,799	680,793
Pacific Environmental Services, Inc.					
Surveys, Studies, Investigations and Special Purpose Grants (B) -					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				76,731	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				7,875,799	680,793
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY		PAA	66.600	275,196	216,516
Environmental Protection Consolidated Grants: Program Support				275,196	216,516
SUBTOTAL DIRECT FROM:				275,196	216,516
SUBTOTAL OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY				275,196	216,516
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY		FAA	66.001	142,890	29,400
Air Pollution Control Program Support		GFE	66.003	15,978	0
Air Pollution Control Manpower Training		GFC	66.032	10,513	32,326
State Indoor Radon Grants				169,381	61,726
SUBTOTAL DIRECT FROM:				169,381	61,726
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				169,381	61,726
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY		BAA	66.700 / 66.E-008401-000	15,180	0
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700 / 66.E-008411-000	81,750	0
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700 / 66.E008401-99-0	41,234	0
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700 / 66.E008411-99-0	109,305	0
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700 / 66.E998430-97-3	20,797	0
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700 / 66.E998430-99-0	34,959	0
Toxic Substances Compliance Monitoring Cooperative Agreements		FAA	66.701	4,528	0
SUBTOTAL DIRECT FROM:				307,753	0
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY				307,753	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY Environmental Education Grants		GFB	66.951	940	0
SUBTOTAL DIRECT FROM:				940	0
SUBTOTAL OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY				940	0
OFFICE OF GRANTS AND DEBARMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF GRANTS AND DEBARMENT, ENVIRONMENTAL PROTECTION AGENCY Training and Fellowships for the Environmental Protection Agency (B,M) -		GFB	66.607	24,227	0
SUBTOTAL DIRECT FROM:				24,227	0
SUBTOTAL OFFICE OF GRANTS AND DEBARMENT, ENVIRONMENTAL PROTECTION AGENCY				24,227	0
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY TSCA Title IV State Lead Grants: Certification of Lead-Based Paint Professionals		FAA	66.707	97,408	0
SUBTOTAL DIRECT FROM:				97,408	0
SUBTOTAL OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY				97,408	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY Environmental Protection: Consolidated Research		GFB	66.500	19,114	0
SUBTOTAL DIRECT FROM:				19,114	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY				19,114	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY Superfund State Site: Specific Cooperative Agreements		FAA	66.802	14,211,757	2,372,466
State and Tribal Underground Storage Tanks Program		KAA	66.804	135,050	0
Leaking Underground Storage Tank Trust Fund Program		KAA	66.805	1,374,315	0
CEPP Technical Assistance Grants Program		NAA	66.810	0	10,000
SUBTOTAL DIRECT FROM:				15,721,122	2,382,466
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY				15,721,122	2,382,466
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY Solid Waste Management Assistance		FAA	66.808	3,893	67,925
Solid Waste Management Assistance		GGB	66.808	415	0
Solid Waste Management Assistance		GJE	66.808	671	0
SUBTOTAL DIRECT FROM:				4,979	67,925
SUBTOTAL OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY				4,979	67,925

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**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
State Underground Water Source Protection		GJL	66.433	23,079	0
State Underground Water Source Protection		PHA	66.433	109,881	0
Construction Management Assistance		FAA	66.438	24,205	6,234
Water Quality Management Planning		FAA	66.454	21,916	40,445
Water Quality Management Planning		PKA	66.454	3,245	0
Nonpoint Source Implementation Grants		FAA	66.460	80,677	1,730,999
National Pollutant Discharge Elimination System Related State Program Grants		FAA	66.463	23,416	18,544
Hardship Grants Program for Rural Communities (A) -		FAA	66.470	2,262	188,471
				-----	-----
SUBTOTAL DIRECT FROM:				288,681	1,984,693
PASS-THROUGH PROGRAMS FROM:					
CO Water Res & Power Dev.					
Capitalization Grants for State Revolving Funds		FAA	66.458 / 66. CS080001-96-3	603,903	0
Capitalization Grants for State Revolving Funds		FAA	66.458 / 66. FS99883298	7,427	55,206
Capitalization Grants for State Revolving Funds		FAA	66.458 / 66. WQC-XG9-POW	2,009	65,963
Capitalization Grants for State Revolving Funds		FAA	66.458 / 66. WQC-XQ8-POW	414,824	0
SAN JUAN RESOURCE CONSERVATION					
Water Pollution Control: State and Interstate Program Support		PKA	66.419	65,511	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,093,674	121,169
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
				-----	-----
				1,382,355	2,105,862
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					
				-----	-----
				25,955,664	5,515,288

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
DIRECT FROM:					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Foster Grandparent Program		GGB	72.001	1	0
				-----	-----
SUBTOTAL DIRECT FROM:				1	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
				-----	-----
				1	0
SUBTOTAL					
				-----	-----
				1	0

DEPARTMENT OF ENERGY					
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
WRBEP HOG WASTE		EFA	81.55024	31,289	0
PETROLEUM VIOLATION ESCROW		EFA	81. COURT ORDER EXXON	1,152,124	0
PETROLEUM VIOLATION ESCROW		EFA	81. COURT ORDER STRIPPER WEL	1,289,437	0
PETROLEUM VIOLATION ESCROW		EFA	81. COURT ORDER TEXACO	93,201	0
REBUILD CO		EFA	81. DE-FG48 95G010130	26,114	0
ERHC FEE REDUCTION		EFA	81. DE-FG48- 98R802301	95,002	0
CLEAN CITIES		EFA	81. R802201	24,708	0
AMERIGAS		EFA	81. R802601	147,441	0
CITY & COUNTY OF DENVER		EFA	81. R802701-00	8,340	0
AGRO MNGMT CO SPRINGS		EFA	81. R802801	56,595	0
IND TECH MCNEIL		EFA	81. R803301-00	7,200	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
REBLD CO EMSS RDCTN		EFA	81. R803501	40,000	0
PEER EXCHANGE		EFA	81. R810070	844	0
GREEN PRICING		EFA	81. R810616	1,011,228	0
SUBTOTAL DIRECT FROM:				3,983,523	0
PASS-THROUGH PROGRAMS FROM:					
MIDWEST RESEARCH INSTIT		GKA	81. DEAC36-99-G010337	45,462	0
NATIONAL RENEWABLE ENERGY LAB		GGB	81. DE-FC01-97EE41319 MOD 0	164,998	0
University City Science Center					
Industrial assessment center					
Western Governors Assn.					
J. Leary - Salary		FAA	81. OEP-XW3-WGA	49,308	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				259,768	0
SUBTOTAL DEPARTMENT OF ENERGY				4,243,291	0
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY					
DIRECT FROM:					
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY					
National Energy Information Center		PIA	81. 039	4,367	0
SUBTOTAL DIRECT FROM:				4,367	0
SUBTOTAL ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY				4,367	0
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
National Resource Center for Plutonium		FAA	81. 110	2,697,075	400,345
SUBTOTAL DIRECT FROM:				2,697,075	400,345
SUBTOTAL OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY				2,697,075	400,345
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
State Energy Program		EFA	81. 041 / 81. R802101-99	405,794	0
Weatherization Assistance for Low-Income Persons		EFA	81. 042 / 81. R802001	2,975,776	0
SUBTOTAL DIRECT FROM:				3,381,570	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				3,381,570	0
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
NATIONAL RENEWABLE ENERGY LABORATORY					
Renewable Energy Research & Development		GFB	81. 087 / 81. KAK-6-16810-15	21,034	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				21,034	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				21,034	0
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
University-Laboratory Cooperative Program		GGB	81. 004	(31)	0
SUBTOTAL DIRECT FROM:				(31)	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
NATIONAL RENEWABLE ENERGY LABORATORY					
Office of Science Financial Assistance Program	GFB		81.049 / 81. KAK-6-16810-14	12,693	0
Office of Science Financial Assistance Program	GFB		81.049 / 81. KDJ-9-29638-03	10,579	0
Office of Science Financial Assistance Program	GFB		81.049 / 81. KDJ-9-29638-05	2,093	0
Univ Chicago/Argonne Univ Assoc-Argn Lab					
University-Laboratory Cooperative Program	GGB		81.004 / 81.981982401 #1	229,572	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				254,937	0
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY				254,906	0
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
Office of Science and Technology for Environmental Management		FAA	81.104	51,053	5,388
SUBTOTAL DIRECT FROM:				51,053	5,388
PASS-THROUGH PROGRAMS FROM:					
Western Governors Assn.					
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States & Tribal Concerns, Proposed Solutio		FAA	81.106 / 81.2611	159,311	36,687
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States & Tribal Concerns, Proposed Solutio		FAA	81.106 / 81.30-306-E	8,740	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				168,051	36,687
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY				219,104	42,075
SUBTOTAL DEPARTMENT OF ENERGY				10,821,347	442,420

UNITED STATES INFORMATION AGENCY					
UNITED STATES INFORMATION AGENCY					
DIRECT FROM:					
UNITED STATES INFORMATION AGENCY					
Educational Exchange: Graduate Students		GFB	82.001	(1,147)	0
International Visitors Program		GGB	82.004	17,797	0
College and University Affiliations Program		GFD	82.011	7,494	0
Affiliation program between csu a puc chile		GGB	82.1A-ASLB-G3190496	(5)	0
SUBTOTAL DIRECT FROM:				24,139	0
SUBTOTAL UNITED STATES INFORMATION AGENCY				24,139	0
SUBTOTAL UNITED STATES INFORMATION AGENCY				24,139	0

FEDERAL EMERGENCY MANAGEMENT AGENCY					
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM:					
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY					
Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SA		NAA	83.011	20,013	26,848
STATE DAM SAFETY / FEMA		PEA	83.EMW1998CA017	354	0
STATE DAM SAFETY / FEMA		PEA	83.EMW1998GR027	11,275	0
STATE DAM SAFETY / FEMA		PEA	83.EMW1999GR0174	47,023	0
STATE DAM SAFETY / FEMA		PEA	83.EMW2000GR0121	3,693	0
SUBTOTAL DIRECT FROM:				82,358	26,848

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM: COLORADO STATE FOREST SERVICE Emergency Management Institute: Training Assistance		GFD	83.527 / 83.1198.70.072D	(913)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(913)	0
SUBTOTAL EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY				81,445	26,848
FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM: FEDERAL EMERGENCY MANAGEMENT AGENCY Emergency Management Performance Grants UNMET NEEDS PROJECT MI TANI - TOKUYASU & KODAK SWA REPAIRS JOINT INFO CENTER		NAA NAA PBA GGJ	83.552 83.EMD-2000-GR-0051 83.OEMCDW9981 83.UNKNOWN	484,706 197 37,740 129,953	606,864 754,745 0 0
SUBTOTAL DIRECT FROM:				652,596	1,361,609
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				652,596	1,361,609
MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM: MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY Community Assistance Program: State Support Services Element (CAP-SSSE) Mitigation Assistance Program Flood Mitigation Assistance Project Impact: Building Disaster Resistant Communities		NAA NAA NAA NAA	83.105 83.535 83.536 83.551	1,811 13,271 0 12,039	72,359 76,287 176,841 30,383
SUBTOTAL DIRECT FROM:				27,121	355,870
SUBTOTAL MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				27,121	355,870
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM: PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY State Disaster Preparedness Grants Emergency Management: State and Local Assistance		NAA NAA	83.505 83.534	2,613 339,589	23,939 281,429
SUBTOTAL DIRECT FROM:				342,202	305,368
SUBTOTAL PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				342,202	305,368
PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM: PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY Hazard Mitigation Grant		NAA	83.548	0	1,804,370
SUBTOTAL DIRECT FROM:				0	1,804,370
SUBTOTAL PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				0	1,804,370
RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM: RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY Fire Suppression Assistance Individual and Family Grants Public Assistance Grants		NAA IHA NAA	83.542 83.543 83.544	0 6,239 37,891	33,628 124,375 4,740,289
SUBTOTAL DIRECT FROM:				44,130	4,898,292
SUBTOTAL RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				44,130	4,898,292

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM:					
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY					
First Responder Counter-Terrorism Training Assistance		NAA	83.547	78,872	33,972
First Responder Counter-Terrorism Training Assistance		RAA	83.547	75,962	0
Chemical Stockpile and Emergency Preparedness Program		NAA	83.549	637,930	994,502
SUBTOTAL DIRECT FROM:				792,764	1,028,474
SUBTOTAL UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY				792,764	1,028,474
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				1,940,258	9,780,831

DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
Unclassified Grants and Contracts		DAA	84.000 / 84.ED-99-C0-0074	19,731	0
Sys Chg Proj to Expand Emp Opp for Individuals with Mental or Physical Disabilities		GFE	84.989	270,329	22,661
BUS & INTERNATIONAL ED VI-B		GJJ	84.UNKNOWN	69,979	0
FFELP		GGJ	84.UNKNOWN	982,111	0
SUBTOTAL DIRECT FROM:				1,342,150	22,661
PASS-THROUGH PROGRAMS FROM:					
CORRA					
CHILD CARE		GJM	84.00382	0	16,539
INSTITUTE FOR REHAB AND RESEARCH		GKA	84.UNKNOWN	8,316	0
INDEPENDENT LIVING RES UTILIZ		GKA	84.928	15,046	0
NATIONAL WRITING PROJ CORP		GGB	84.P0# RF 821872 PROJ # 734	3,517	0
National Writing Project Model		GGB	84.99-1419-05	84,290	0
Ohio State University		GGB	84.MB 4422 5	7,193	0
US Department of Education				118,362	16,539
The Krell Institute				1,460,512	39,200
Professional development program for int mathematics science technology					
University of Wisconsin					
Partnerships unite to model contextual t learning					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,460,512	39,200
SUBTOTAL DEPARTMENT OF EDUCATION				1,460,512	39,200
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Fund for the Improvement of Education		DAA	84.215	16,664	243,316
SUBTOTAL DIRECT FROM:				16,664	243,316
PASS-THROUGH PROGRAMS FROM:					
California State U Long Beach Foundation					
Regional Technical Support and Professional Development Consortia		DAA	84.302 / 84.GGC07176196	10,932	0
Council of Chief State School Office		DAA	84.215 / 84.R215U60011-99	0	32,923
Fund for the Improvement of Education		DAA	84.203 / 84.91723:99:00	150,124	83,960
Los Angeles County Office of Education					
Star Schools					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MID CONTINENT RESEARCH Eisenhower Professional Development: Federal Activities		GHD	84.168	5,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				166,056	116,883
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				182,720	360,199
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Civil Rights Training and Advisory Services		GGB	84.004	524,807	0
Civil Rights Training and Advisory Services		GHD	84.004	15,603	0
Advanced Placement Incentive Program		DAA	84.330	0	12,776
SUBTOTAL DIRECT FROM:				540,410	12,776
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				540,410	12,776
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Undergraduate International Studies and Foreign Language Programs		GGB	84.016	379	0
Higher Education: Institutional Aid		GHD	84.031	321,432	0
Higher Education: Institutional Aid		GJD	84.031	253,330	0
Higher Education: Institutional Aid		GJK	84.031	313,544	0
Higher Education: Institutional Aid		GJM	84.031	379,318	0
Federal Perkins Loan Cancellations		GFC	84.037	25,211	0
Federal Perkins Loan Cancellations		GGB	84.037	42,469	0
Federal Perkins Loan Cancellations		GGH	84.037	35,507	0
Federal Perkins Loan Cancellations		GGJ	84.037	117,621	0
Federal Perkins Loan Cancellations		GHC	84.037	4,646	0
Federal Perkins Loan Cancellations		GHD	84.037	146,459	0
Federal Perkins Loan Cancellations		GJM	84.037	8,352	0
Federal Perkins Loan Cancellations		GKA	84.037	144,445	0
Federal Perkins Loan Cancellations		GLA	84.037	949	0
TRIO: Student Support Services		GFB	84.042	190,968	0
TRIO: Student Support Services		GFD	84.042	143,349	0
TRIO: Student Support Services		GGH	84.042	191,294	0
TRIO: Student Support Services		GGJ	84.042	209,176	0
TRIO: Student Support Services		GHD	84.042	181,998	0
TRIO: Student Support Services		GJD	84.042	199,217	0
TRIO: Student Support Services		GJF	84.042	180,357	0
TRIO: Student Support Services		GJK	84.042	208,675	0
TRIO: Student Support Services		GJM	84.042	262,869	0
TRIO: Student Support Services		GJR	84.042	185,646	0
TRIO: Student Support Services		GKA	84.042	226,151	0
TRIO: Talent Search		GGB	84.044	277,349	0
TRIO: Talent Search		GGH	84.044	196,538	0
TRIO: Talent Search		GHB	84.044	191,448	0
TRIO: Talent Search		GJD	84.044	233,600	0
TRIO: Talent Search		GJM	84.044	241,332	0
TRIO: Upward Bound		GFB	84.047	652,804	0
TRIO: Upward Bound		GFD	84.047	81,696	0
TRIO: Upward Bound		GGB	84.047	399,816	0
TRIO: Upward Bound		GGH	84.047	127,069	0
TRIO: Upward Bound		GGJ	84.047	315,224	0
TRIO: Upward Bound		GHB	84.047	304,772	0
TRIO: Upward Bound		GHD	84.047	532,617	0
TRIO: Upward Bound		GJK	84.047	278,047	0
TRIO: Upward Bound		GJM	84.047	603,574	0
TRIO: Upward Bound		GKA	84.047	232,511	0
TRIO: Educational Opportunity Centers		GGB	84.066	409,090	0
TRIO: Educational Opportunity Centers		GGJ	84.066	307,252	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
TRIO: Educational Opportunity Centers		GJD	84.066	589,174	0
Leveraging Educational Assistance Partnership		GAA	84.069	348,766	0
Leveraging Educational Assistance Partnership		GHC	84.069	12,113	0
Leveraging Educational Assistance Partnership		GLA	84.069	9,510	0
Fund for the Improvement of Postsecondary Education		GFB	84.116	369,201	216
Fund for the Improvement of Postsecondary Education		GFE	84.116	74,002	0
Fund for the Improvement of Postsecondary Education		GGB	84.116	106,714	0
Fund for the Improvement of Postsecondary Education		GJA	84.116	4,705	0
Fund for the Improvement of Postsecondary Education		GKA	84.116	14,912	0
College Housing and Academic Facilities Loans		GGB	84.142	97,384	0
College Housing and Academic Facilities Loans		GKA	84.142	37,902	0
Byrd Honors Scholarships		DAA	84.185	0	500,970
Graduate Assistance in Areas of National Need		GFB	84.200	121,094	0
Graduate Assistance in Areas of National Need		GGB	84.200	153,584	0
McNair Post-Baccalaureate Achievement		GFB	84.217	222,327	0
McNair Post-Baccalaureate Achievement		GFD	84.217	12,490	0
McNair Post-Baccalaureate Achievement		GGB	84.217	210,342	0
McNair Post-Baccalaureate Achievement		GKA	84.217	207,238	0
Centers for International Business Education		GFD	84.220	232,898	0
Urban Community Service		GFD	84.252	35,209	0
Gaining Early Awareness and Readiness for Undergraduate Programs		GKA	84.334	127,102	0
Gaining Early Awareness and Readiness for Undergraduate Programs		EAA	84.334 / 84. P334A990527	296,149	0
Child Care Access Means Parents in School		GJL	84.335	12,364	0
Child Care Access Means Parents in School		GKA	84.335	30,796	0
Teacher Quality Enhancement Grants		GGJ	84.336	176,014	0
Learning Anytime Anywhere Partnerships		GFD	84.339	18,504	5,154
Preparing Tomorrow's Teachers to Use Technology		GHD	84.342	44,010	0
Preparing Tomorrow's Teachers to Use Technology		GJA	84.342	209,798	0
Preparing Tomorrow's Teachers to Use Technology		GKA	84.342	3,583	0
SUBTOTAL DIRECT FROM:				----- 13,135,986	----- 506,340
PASS-THROUGH PROGRAMS FROM:					
INDIANA UNIVERSITY					
Learning Anytime Anywhere Partnerships		GFD	84.339 / 84. P339B990108	97,806	0
NATIONAL ACADEMY OF EDUCATION					
Faculty Development Fellowship		GFB	84.271 / 84. NAE-OCG3025	(2,243)	0
Faculty Development Fellowship		GFB	84.271 / 84. NAE-OCG4106B	28,867	0
UNIVERSITY OF ARIZONA					
Fund for the Improvement of Postsecondary Education		GFD	84.116 / 84. P423547	375	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 124,805	----- 0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				----- 13,260,791	----- 506,340
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Rehabilitation Services: Vocational Rehabilitation Grants to States		IHA	84.126	24,296,548	3,802,750
Rehabilitation Services: Service Projects		GHD	84.128	41,929	0
Rehabilitation Services: Service Projects		IHA	84.128	158,879	16,624
Rehabilitation Long-Term Training		GKA	84.129	310,722	0
National Institute on Disability and Rehabilitation Research		GFE	84.133	(639)	0
Independent Living: State Grants		IHA	84.169	(23,387)	333,983
Supported Employment Services for Individuals with Severe Disabilities		IHA	84.187	489,516	0
Assistive Technology		GFE	84.224	241,191	55,432
Rehabilitation Services Demonstration and Training: Special Demonstration Program		GGB	84.235	88,371	0
Rehabilitation Training: Continuing Education		GKA	84.264	337,070	0
Rehabilitation Training: State Vocational Rehabilitation Unit In-Service Training		IHA	84.265	53,625	0
SUBTOTAL DIRECT FROM:				----- 25,993,825	----- 4,208,789
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				----- 25,993,825	----- 4,208,789

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION									
DIRECT FROM:									
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION									
Vocational Education: Basic Grants to States						GJA	84.048	14,639,678	0
SUBTOTAL DIRECT FROM:								14,639,678	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION								14,639,678	0
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION									
DIRECT FROM:									
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION									
Immigrant Education						DAA	84.162	25,720	1,575,929
Bilingual Education Support Services						DAA	84.194	105,367	1,125
Bilingual Education: Professional Development						GFB	84.195	651,525	0
Bilingual Education: Professional Development						GFD	84.195	187,056	0
Bilingual Education: Professional Development						GHH	84.195	72,774	0
Bilingual Education: Professional Development						GKA	84.195	172,293	0
SUBTOTAL DIRECT FROM:								1,214,735	1,577,054
PASS-THROUGH PROGRAMS FROM:									
VANDERBILT UNIVERSITY									
Bilingual Education						GFB	84.003 / 84.14299-54	101,718	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								101,718	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION								1,316,453	1,577,054
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION									
DIRECT FROM:									
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION									
EDUCATIONAL RESEARCH AND IMPROVEMENT						GKA	84.CONTRACT # RJ960061	588	0
SUBTOTAL DIRECT FROM:								588	0
PASS-THROUGH PROGRAMS FROM:									
SCHOOL DISTRICT #1									
National Institute on Early Childhood Development and Education						GJD	84.307	(2,852)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								(2,852)	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION								(2,264)	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION									
DIRECT FROM:									
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION									
Title I Grants to Local Educational Agencies						DAA	84.010	698,292	73,659,579
Migrant Education: Basic State Grant Program						DAA	84.011	761,441	4,371,502
Title I Program For Neglected and Delinquent Children						DAA	84.013	0	297,628
Migrant Education: High School Equivalency Program						GFB	84.141	206,487	0
Migrant Education: College Assistance Migrant Program						GHD	84.149	154,131	0
Safe and Drug-Free Schools: State Grants						DAA	84.186	265,765	3,513,862
Safe and Drug-Free Schools: State Grants						NAA	84.186	302,508	669,469
Education for Homeless Children and Youth						DAA	84.196	40,192	212,136
Even Start: State Educational Agencies						DAA	84.213	54,324	1,197,892
Even Start: Migrant Education						DAA	84.214	0	192,718
Goals 2000: State and Local Education Systemic Improvement Grants						DAA	84.276	349,596	4,337,068
Eisenhower Professional Development State Grants						DAA	84.281	156,426	2,599,176
Eisenhower Professional Development State Grants						GAA	84.281	590,108	0
Charter Schools						DAA	84.282	170,397	2,897,352

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
	Innovative Education Program Strategies					DAA	84.298	506,981	4,307,158
	Goals 2000: Parental Information Resource Centers					KAA	84.310	7,022	0
	Technology Literacy Challenge Fund Grants					DAA	84.318	191,003	4,539,352
	Comprehensive School Reform Demonstration					DAA	84.332	854	1,047,067
	Class Size Reduction					DAA	84.340	0	8,033,025
SUBTOTAL DIRECT FROM:								-----	-----
								4,455,527	111,874,984
PASS-THROUGH PROGRAMS FROM:									
ADAMS COUNTY									
	School to Work Opportunities, Urban/Rural Opportunities Grant					GJD	84.278	51,549	0
BENNETT SCHOOL DISTRICT 29J									
	Goals 2000: State and Local Education Systemic Improvement Grants					GFD	84.276 / 84.GOALS 2000	32,995	0
CORRA									
	Goals 2000: Parental Information Resource Centers					GJD	84.310	32,464	0
DENVER PUBLIC SCHOOLS									
	Safe and Drug-Free Schools and Communities: National Programs					GFD	84.184 / 84.S184L990369	27,887	0
EDUCATION DEVELOP CTR									
	Safe and Drug-Free Schools and Communities: National Programs					GKA	84.184	1,477	0
Englewood CO Public Schools									
	Goals 2000: State and Local Education Systemic Improvement Grants					DAA	84.276 / 84.Tech Links	12,000	0
Iowa Dept of Education									
	Migrant Education: Basic State Grant Program					DAA	84.011 / 84.Consortium	0	15,000
Maine Dept of Education									
	Migrant Education: Basic State Grant Program					DAA	84.011 / 84.Consortium	0	32,000
Nevada Dept of Education									
	Migrant Education: Basic State Grant Program					DAA	84.011 / 84.Consortium	0	32,000
New Mexico Dept of Education									
	Migrant Education: Basic State Grant Program					DAA	84.011 / 84.Consortium	0	32,000
North Dakota Dept of Education									
	Migrant Education: Basic State Grant Program					DAA	84.011 / 84.Consortium	0	20,000
PUEBLO SCH DIST. 60									
	Charter Schools					GGJ	84.282	2,751	0
Utah Dept of Education									
	Migrant Education: Basic State Grant Program					DAA	84.011 / 84.Consortium	0	34,000
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								-----	-----
								161,123	165,000
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION								-----	-----
								4,616,650	112,039,984
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION									
DIRECT FROM:									
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION									
	Early Education for Children with Disabilities					GFE	84.024	(25,272)	27,634
	Services for Children with Deaf-Blindness					DAA	84.025	46,760	0
	Special Education: Grants to States					DAA	84.027	4,166,253	42,907,508
	Special Education: Grants to States					GJE	84.027	612,208	0
	Special Education: Personnel Development and Parent Training					DAA	84.029	45,198	0
	Special Education: Personnel Development and Parent Training					GFB	84.029	786,203	26,028
	Special Education: Personnel Development and Parent Training					GFD	84.029	500,929	5,180
	Special Education: Personnel Development and Parent Training					GFE	84.029	45,354	0
	Special Education: Personnel Development and Parent Training					GJE	84.029	46,074	0
	Special Education: Personnel Development and Parent Training					GKA	84.029	698,709	0
	Special Education: Postsecondary Education Programs for Persons with Disabilities					GGB	84.078	107,273	0
	Special Education: Program for Severely Disabled Children					DAA	84.086	168,891	26,779
	Special Education: Program for Severely Disabled Children					GFC	84.086	84,382	0
	Special Education: Program for Severely Disabled Children					GFD	84.086	162,531	0
	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind					GJE	84.160	120,644	0
	Special Education: Preschool Grants					DAA	84.173	275,030	4,627,418
	Rehabilitation Services: Independent Living Services for Older Individuals Who are Blind					IHA	84.177	(27,012)	197,571
	Special Education: Grants for Infants and Families with Disabilities					DAA	84.181	560,473	4,610,352
	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GFD	84.324	148,399	0
	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GFE	84.324	250,200	0
	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GGB	84.324	166,576	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFB	84.325	402,303	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFC	84.325	159,168	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFD	84.325	165,577	16,129
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.325	291,465	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GHB	84.325	134,815	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GKA	84.325	111,640	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		DAA	84.326	87,559	0
SUBTOTAL DIRECT FROM:				----- 10,292,330	----- 52,444,599
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF DENVER					
Special Education: Personnel Development and Parent Training		GFE	84.029 / 84.DU H029D50027-3	19,551	0
UNIVERSITY OF NEW MEXICO					
Special Education: Personnel Development and Parent Training		GFB	84.029 / 84.3-37356-7802	1	0
UNIVERSITY OF VIRGINIA					
Special Education: Innovation and Development		GFB	84.023 / 84.5-34232	11,094	0
University of Minnesota					
Secondary Education and Transitional Services for Youth with Disabilities		GGB	84.158 / 84.PO #E3039045298	19,289	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 49,935	----- 0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				----- 10,342,265	----- 52,444,599
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Bilingual Education: Program Enhancement Grants		GFB	84.289	55,820	0
Bilingual Education: Program Enhancement Grants		GFD	84.289	8,506	0
Foreign Language Assistance		DAA	84.293	40,914	0
SUBTOTAL DIRECT FROM:				----- 105,240	----- 0
SUBTOTAL OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				----- 105,240	----- 0
OFFICE OF THE SECRETARY					
DIRECT FROM:					
OFFICE OF THE SECRETARY					
Library Research and Demonstrations		GGJ	84.039	65,657	0
SUBTOTAL DIRECT FROM:				----- 65,657	----- 0
SUBTOTAL OFFICE OF THE SECRETARY				----- 65,657	----- 0
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
Adult Education: State Grant Program		DAA	84.002	349,385	1,940,545
National Vocational Education Research		GFD	84.051	425,144	987,887
Literacy Programs for Prisoners		CAA	84.255	273,049	0
Grants to States for Incarcerated Youth Offenders		CAA	84.331 / 84.A	114,191	0
SUBTOTAL DIRECT FROM:				----- 1,161,769	----- 2,928,432
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION				----- 1,161,769	----- 2,928,432
SUBTOTAL DEPARTMENT OF EDUCATION				----- 73,683,706	----- 174,117,373

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION									
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION									
DIRECT FROM:									
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION									
National Historical Publications and Records Grants						GGH	89.003	34,684	0
National Historical Publications and Records Grants						AMA	89.003 / 89.97-028	3,367	0
SUBTOTAL DIRECT FROM:								38,051	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								38,051	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								38,051	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES									
ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Promoting Safe and Stable Families						IHA	93.556	259,372	2,188,318
State Court Improvement Program						JAA	93.586	205,124	0
SUBTOTAL DIRECT FROM:								464,496	2,188,318
PASS-THROUGH PROGRAMS FROM:									
CORRA									
Promoting Safe and Stable Families						GJD	93.556	3,323	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								3,323	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								467,819	2,188,318
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Temporary Assistance for Needy Families (A) -						IHA	93.558	15,816,475	68,106,325
Assistance Payments (AFDC): Research						IHA	93.562	7,599	0
State Legalization Impact Assistance Grants (SLIAG)						IHA	93.565	917	0
Low-Income Home Energy Assistance (LIHEAP)						IHA	93.568	623,362	17,990,058
Child Care and Development Block Grant (CCDBG)						IHA	93.575	20,424,406	17,479,483
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -						IHA	93.596	2,126,267	22,795,213
Grants to States for Access and Visitation Programs (B) -						JAA	93.597	147,862	0
Head Start						GGB	93.600	(2,113)	0
Head Start						GJH	93.600	4,100,463	0
Head Start						EAA	93.600 / 93.08CD0007/01	66,374	0
Head Start						EAA	93.600 / 93.98CD9994/02	85,066	0
Child Support Enforcement Demonstrations and Special Projects						IHA	93.601	135,869	0
Adoption Incentive Payments						IHA	93.603	80,499	33,179
Runaway and Homeless Youth						IHA	93.623	57,898	0
Developmental Disabilities Basic Support and Advocacy Grants						IHA	93.630	508,103	85,662
Developmental Disabilities University Affiliated Programs						GFE	93.632	297,553	0
Children's Justice Grants to States						IHA	93.643	77,846	10,474
Child Welfare Services: State Grants						IHA	93.645	0	3,871,201
Adoption Opportunities						IHA	93.652	533,501	171,163
Foster Care: Title IV-E						IHA	93.658	10,867,345	20,628,731
Adoption Assistance						IHA	93.659	1,044,733	12,333,539
Social Services Block Grant						IHA	93.667	172,404	59,324,788

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
	Child Abuse and Neglect State Grants					IHA	93.669	480,513	206,561
	Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri					IHA	93.671	826,606	0
	Independent Living					IHA	93.674	139,728	667,701
SUBTOTAL DIRECT FROM:								-----	-----
								58,619,276	223,704,078
PASS-THROUGH PROGRAMS FROM:									
CORRA									
	Child Care and Development Block Grant (CCDBG)					GJD	93.575	180,973	0
JEFFERSON COUNTY									
	Temporary Assistance for Needy Families (A) -					GJL	93.558	122,195	0
MOET									
	Temporary Assistance for Needy Families (A) -					GJD	93.558	272,311	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								-----	-----
								575,479	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								59,194,755	223,704,078
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
	Special Programs for the Aging: Title VII, Chapter 3: Programs for Prevention of Elder Abuse, Neglect, and Exp					IHA	93.041	12,328	24,551
	Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals					IHA	93.042	85,181	95,908
	Special Programs for the Aging: Title III, Part F: Disease Prevention and Health Promotion Services					IHA	93.043	(3,850)	208,641
	Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers					IHA	93.044	(3,916)	4,092,818
	Special Programs for the Aging: Title III, Part C: Nutrition Services					IHA	93.045	(114,519)	3,991,582
	Special Programs for the Aging: Title III, Part D: In-Home Services for Frail Older Individuals					IHA	93.046	438	92,793
	Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs					GFE	93.048	293,107	0
	Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs					IHA	93.048	47,781	0
SUBTOTAL DIRECT FROM:								-----	-----
								316,550	8,506,293
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								316,550	8,506,293
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
	National Research Service Awards: Health Services Research Training					GFE	93.225	41,396	0
	Research on Healthcare Costs, Quality and Outcomes					GFE	93.226	39,900	0
SUBTOTAL DIRECT FROM:								-----	-----
								81,296	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								81,296	0
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
	National Research Services Awards					GFE	93.186	147,100	0
SUBTOTAL DIRECT FROM:								-----	-----
								147,100	0
SUBTOTAL BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								147,100	0
CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES									
	LAPLATA PREVENTION PROGRAM					GGH	93.4H86SP06919-05-03	3,779	0
SUBTOTAL DIRECT FROM:								-----	-----
								3,779	0
SUBTOTAL CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								3,779	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CENTER FOR SUBSTANCE ABUSE TREATMENT (CSAT), DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTER FOR SUBSTANCE ABUSE TREATMENT (CSAT), DEPARTMENT OF HEALTH AND HUMAN SERVICES STATE TREATMENT DEMAND AND NEEDS ASSESSMENT: ALCOHOL AND OTHER DRUGS					
	IHM		93.270-98-7064	70,704	107,241
SUBTOTAL DIRECT FROM:				70,704	107,241
PASS-THROUGH PROGRAMS FROM:					
SYNECTICS DASIS					
	IHM		93.UNKNOWN	59,239	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				59,239	0
SUBTOTAL CENTER FOR SUBSTANCE ABUSE TREATMENT (CSAT), DEPARTMENT OF HEALTH AND HUMAN SERVICES				129,943	107,241
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
National Death Index		FAA	93.0009630213	16,832	0
Statistical Analysis		FAA	93.0009769715	5,143	0
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		FAA	93.116	301,793	354,337
Acquired Immunodeficiency Syndrome (AIDS) Activity		FAA	93.118	3,138,827	2,093,323
Injury Prevention and Control Research and State and Community Based Programs		FAA	93.136	235,848	529,372
Health Program for Toxic Substances and Disease Registry		FAA	93.161	154,671	(1,453)
Childhood Lead Poisoning Prevention Projects: State and Local Childhood Lead Poisoning Prevention and Surveillance		FAA	93.197	215,959	1,000
Occupational Safety and Health: Training Grants		GFE	93.263	68,398	0
Immunization Grants		FAA	93.268	1,919,755	553,665
Immunization Grants		* FAA	93.268	0	5,666,481
Centers for Disease Control and Prevention: Investigations and Technical Assistance		FAA	93.283	2,677,366	1,178,176
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFE	93.283	306,715	135,200
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GGB	93.283	2,960	0
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		FAA	93.919	1,088,860	1,596,538
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other		DAA	93.938	167,925	127,271
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (FAA	93.943	155,397	492,471
Preventive Health Services: Sexually Transmitted Diseases Control Grants		FAA	93.977	859,240	283,974
Preventive Health Services: Sexually Transmitted Diseases Research, Demonstrations, and Public		FAA	93.978	370,523	558,806
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		FAA	93.988	269,704	15,979
Preventive Health and Health Services Block Grant		FAA	93.991	2,243,146	0
Water Fluoridation Assistance Program		FAA	93.CCH817460-01	920	0
Cooperative Agreement - Arthritis		FAA	93.U58/CCU817148-01	33,860	0
SUBTOTAL DIRECT FROM:				14,233,842	13,585,140
PASS-THROUGH PROGRAMS FROM:					
AMERICAN COLLEGE HEALTH ASSN					
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other		GKA	93.938	(151)	0
AMERICAN NURSES ASSOCIATION					
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other		GFE	93.938 / 93.ANA 95-001-04	172	0
Assoc State/Terr Health Officials					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		FAA	93.283 / 93. U50/CCU313903	562	46,824
Craig Hospital					
Disabilities Prevention		FAA	93.184 / 93. R04/CCR81432-01	131,133	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				131,716	46,824
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				14,365,558	13,631,964

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Food and Drug Administration: Research						FAA	93.103	401,778	105,518
Food and Drug Administration: Research						BAA	93.103 / 93.223-89-4033	13,231	0
SUBTOTAL DIRECT FROM:								415,009	105,518
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								415,009	105,518
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
State Children's Insurance Program						UHA	93.767	10,817,855	2,392,717
Medicare: Supplementary Medical Insurance						FAA	93.774	3,285,782	189,049
Health Care Financing Research, Demonstrations and Evaluations						SFA	93.779	364,096	0
Health Care Financing Research, Demonstrations and Evaluations						UHA	93.779	65,615	0
SUBTOTAL DIRECT FROM:								14,533,348	2,581,766
PASS-THROUGH PROGRAMS FROM:									
Colo Foundation for Med. Care									
Medicare: Supplementary Medical Insurance						FAA	93.774 / 93.500-96-P611	9,487	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								9,487	0
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								14,542,835	2,581,766
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Model State-Supported Area Health Education Centers						GFE	93.107	94,674	67,164
Maternal and Child Health Federal Consolidated Programs						FAA	93.110	613,501	146,302
Maternal and Child Health Federal Consolidated Programs						GFE	93.110	1,271,139	244,221
Grants for Preventive Medicine						GFE	93.117	94,677	0
Emergency Medical Services for Children						FAA	93.127	56,893	45,073
Primary Care Services: Resource Coordination and Development: Primary Care Offices						FAA	93.130	110,370	77,682
Financial Assistance for Disadvantaged Health Professions Students						GFE	93.139	58,546	0
Financial Assistance for Disadvantaged Health Professions Students						GJD	93.139	27,508	0
AIDS Education and Training Centers						GFE	93.145	15,883	172,167
Coordinated HIV Services and Access to Research for Children, Youth, Women, and Families						GFE	93.153	75,453	0
Grants for State Loan Repayment						GFE	93.165	5,081	85,525
Quentin N. Burdick Programs for Rural Interdisciplinary Training						GFE	93.192	167,383	0
Traumatic Brain Injury: State Demonstration Grant Program						IIA	93.234	12,567	24,500
Abstinence Education						FAA	93.235	34,780	588,439
State Rural Hospital Flexibility Program						FAA	93.241	92,434	32,719
Health Centers Grants for Migrant and Seasonal Farmworkers						FAA	93.246	1,118,147	20,822
Nurse Practitioner and Nurse-Midwifery Education Programs						GFE	93.298	253,043	0
Advanced Nurse Education						GFE	93.299	4,370	0
Advanced Education Nursing Traineeships						GFC	93.358	45,250	0
Advanced Education Nursing Traineeships						GFE	93.358	164,246	0
Advanced Education Nursing Traineeships						GKA	93.358	46,790	0
Basic Nurse Education and Practice Grants						GFE	93.359	426,367	2,278
Grants for Graduate Training in Family Medicine						GFE	93.379	546	0
Health Careers Opportunity Program						GFE	93.822	50,240	0
Health Careers Opportunity Program						GGB	93.822	49,149	0
Grants for Residency Training in General Internal Medicine and/or General Pediatrics						GFE	93.884	156,140	53,273
Physician Assistant Training in Primary Care						GFE	93.886	113,052	0
Grants for Faculty Development in Family Medicine						GFE	93.895	125,161	0
Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)						GFE	93.896	289,469	0
Grants for Faculty Development in General Internal Medicine and/or General Pediatrics						GFE	93.900	76,114	113,732
Rural Health Medical Education Demonstration Projects						GFB	93.906	15,841	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Rural Health Medical Education Demonstration Projects		GGJ	93.906	87,962	0
Rural Health Medical Education Demonstration Projects		GHD	93.906	72,765	0
HIV Care Formula Grants		FAA	93.917	414,874	6,373,512
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GFE	93.925	62,981	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GGB	93.925	50,353	0
Healthy Start Initiative		FAA	93.926	159,590	0
Special Projects of National Significance		GFE	93.928	117,966	120,448
Health Administration Traineeships and Special Projects Program		GFD	93.962	41,192	0
Public Health Traineeships		GFE	93.964	13,041	0
Grants for Geriatric Education Centers		GFE	93.969	(210)	0
Academic Administrative Units In Primary Care		GFE	93.984	151,515	0
Maternal and Child Health Services Block Grant to the States		FAA	93.994	2,783,015	4,678,031
SUBTOTAL DIRECT FROM:				9,619,858	12,845,888
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY OF PEDIATRICS Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AAOP 1 MCU-17MHS1	27,842	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				27,842	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				9,647,700	12,845,888
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Human Genome Research		GFE	93.172	35,134	0
SUBTOTAL DIRECT FROM:				35,134	0
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				35,134	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Research Related to Deafness and Communication Disorders		GFE	93.173	38,383	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Research Related to Deafness and Communication Disorders		GGB	93.173	32,640	0
SUBTOTAL DIRECT FROM:				71,023	0
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				71,023	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Applied Toxicological Research and Testing		GGJ	93.114	12,460	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Research and Training in Alternative Medicine		GFB	93.213	250	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Alcohol National Research Service Awards for Research Training		GFB	93.272	1,505	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Alcohol National Research Service Awards for Research Training		GFE	93.272	282,441	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Drug Abuse National Research Service Awards for Research Training		GFE	93.278	66,905	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Mental Health National Research Service Awards for Research Training		GFB	93.282	221,789	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Mental Health National Research Service Awards for Research Training		GFE	93.282	358,287	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Mental Health National Research Service Awards for Research Training		GGB	93.282	14,403	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Nursing Research		GFE	93.361	34,785	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Biomedical Technology		GFE	93.371	229,993	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Minority Biomedical Research Support		GGJ	93.375	393,268	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Cancer Research Manpower		GFE	93.398	223,340	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Cancer Control		FAA	93.399	732,384	419,848
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Cell Biology and Biophysics Research		GFB	93.821	67,505	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Heart and Vascular Diseases Research		GFB	93.837	(1,184)	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Heart and Vascular Diseases Research		GFE	93.837	75,909	78,611
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Lung Diseases Research		GFE	93.838	713,478	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
	Arthritis, Musculoskeletal and Skin Diseases Research					GFE	93.846	212,265	0
	Diabetes, Endocrinology and Metabolism Research					GFE	93.847	356,876	0
	Diabetes, Endocrinology and Metabolism Research					GGB	93.847	10,239	0
	Digestive Diseases and Nutrition Research					GFE	93.848	285,382	0
	Kidney Diseases, Urology and Hematology Research					GFE	93.849	138,647	0
	Biological Basis Research in the Neurosciences					GFE	93.854	333,236	0
	Allergy, Immunology and Transplantation Research					GFE	93.855	240,799	0
	Microbiology and Infectious Diseases Research					GFE	93.856	286,145	0
	Pharmacology, Physiology, and Biological Chemistry Research					GFB	93.859	39,966	0
	Pharmacology, Physiology, and Biological Chemistry Research					GFE	93.859	629,352	0
	Genetics and Developmental Biology Research and Research Training					GFB	93.862	428,243	0
	Genetics and Developmental Biology Research and Research Training					GFE	93.862	10,202	0
	Center for Research for Mothers and Children					GFB	93.865	19	0
	Center for Research for Mothers and Children					GFE	93.865	149,458	0
	Center for Research for Mothers and Children					GGB	93.865	28,994	0
	Aging Research					GFB	93.866	20,759	0
	Aging Research					GFE	93.866	29,246	0
	Medical Library Assistance					GFE	93.879	2,221	0
	SUBTOTAL DIRECT FROM:							6,629,567	498,459
	PASS-THROUGH PROGRAMS FROM:								
	AMC Cancer Research Center					FAA	93.399 / 93. PPG-YAO-AMC	33,387	0
	Cancer Control								
	UNIV OF WASH					IHM	93.279	34,080	24,332
	Drug Abuse Research Programs								
	UNIVERSITY OF ARIZONA					GKA	93.279	42,981	0
	Drug Abuse Research Programs								
	University of Wisconsin					FAA	93.866 / 93.657F834, 144-JE48	790	0
	Aging Research								
	SUBTOTAL PASS-THROUGH PROGRAMS FROM:							111,238	24,332
	SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							6,740,805	522,791
	OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
	DIRECT FROM:								
	OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					IHA	93.563	17,073,018	27,886,693
	Child Support Enforcement								
	SUBTOTAL DIRECT FROM:							17,073,018	27,886,693
	SUBTOTAL OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							17,073,018	27,886,693
	OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
	DIRECT FROM:								
	OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					NAA	93.569	341,635	4,292,641
	Community Services Block Grant (CSBG)					NAA	93.571	0	38,605
	Community Services Block Grant Discretionary Awards: Community Food and Nutrition					IHA	93.585	0	219,687
	Empowerment Zones Program								
	SUBTOTAL DIRECT FROM:							341,635	4,550,933
	PASS-THROUGH PROGRAMS FROM:								
	NATIONAL YOUTH SPORTS PROGRAM					GKA	93.570	27,959	0
	Community Services Block Grant: Discretionary Awards								
	SUBTOTAL PASS-THROUGH PROGRAMS FROM:							27,959	0
	SUBTOTAL OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							369,594	4,550,933

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Cooperative Health System		FAA	93.96-7205	235,722	0
SUBTOTAL DIRECT FROM:				235,722	0
SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				235,722	0
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Cooperative Agreements to Improve the Health Status of Minority Populations		GGJ	93.004	745	0
SUBTOTAL DIRECT FROM:				745	0
SUBTOTAL OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				745	0
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES Family Planning: Services		FAA	93.217	237,202	1,800,465
SUBTOTAL DIRECT FROM:				237,202	1,800,465
PASS-THROUGH PROGRAMS FROM:					
ARKANSAS DEPARTMENT OF HEALTH Family Planning: Services		GFE	93.217 / 93.AR 0019710	65,035	0
STATE OF LOUISIANA, OFFICE OF PUBLIC HEALTH Family Planning: Services		GFE	93.217 / 93.LADHH 9906-184	5,850	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				70,885	0
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				308,087	1,800,465
OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Refugee and Entrant Assistance: State Administered Programs		IHA	93.566	1,259,722	2,040,835
Refugee and Entrant Assistance: Discretionary Grants		DAA	93.576	39,321	106,023
Refugee and Entrant Assistance: Discretionary Grants		FAA	93.576	12,843	52,274
Refugee and Entrant Assistance: Discretionary Grants		IHA	93.576	1,787,509	0
Refugee and Entrant Assistance: Targeted Assistance		IHA	93.584	281,697	0
SUBTOTAL DIRECT FROM:				3,381,092	2,199,132
SUBTOTAL OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				3,381,092	2,199,132
PUBLIC HEALTH SERVICE					
DIRECT FROM:					
PUBLIC HEALTH SERVICE Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T		GGB	93.119	(190)	0
Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T		IHA	93.119	96,917	0
Vital Statistics PO		FAA	93.DSR95B0055	45,826	0
SUBTOTAL DIRECT FROM:				142,553	0
SUBTOTAL PUBLIC HEALTH SERVICE				142,553	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)						IIA	93.104	234,265	73,779
Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations						GGB	93.144	26,065	0
Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations						GKA	93.144	53,264	6,869
Projects for Assistance in Transition from Homelessness (PATH)						IIA	93.150	13,628	282,906
Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks						IHM	93.229	18,483	1,281,744
Consolidated Knowledge Development and Application (KD&A) Program						IHM	93.230	72,968	3,509,457
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement						FAA	93.238	92,162	1,500
Block Grants for Community Mental Health Services						IIA	93.958	283,984	3,298,400
Block Grants for Prevention and Treatment of Substance Abuse						IHM	93.959	2,063,181	18,649,851
								-----	-----
SUBTOTAL DIRECT FROM:								2,858,000	27,104,506
PASS-THROUGH PROGRAMS FROM:									
SIGNAL BEHAVIORAL HEALTH NETWORK									
Block Grants for Prevention and Treatment of Substance Abuse						GFE	93.959 / 93. PN9806-061	(33,647)	0
Block Grants for Prevention and Treatment of Substance Abuse						GFE	93.959 / 93. SIGNAL SSPA2-99	1,614,172	0
								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								1,580,525	0
								-----	-----
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								4,438,525	27,104,506
								-----	-----
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES								132,108,642	327,735,586

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE									
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE									
DIRECT FROM:									
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE									
Retired and Senior Volunteer Program						GKA	94.002	54,408	0
Learn and Serve America: School and Community Based Programs						DAA	94.004	101,270	199,529
AmeriCorps						GJA	94.006	1,628,491	0
								-----	-----
SUBTOTAL DIRECT FROM:								1,784,169	199,529
PASS-THROUGH PROGRAMS FROM:									
CAMPUS COMPACT NATIONAL CENTER									
Learn and Serve America: Higher Education						GFD	94.005 / 94. 97LHEAZ044	438	0
Learn and Serve America: Higher Education						GFD	94.005 / 94. 97LHEAZ047	11,007	0
Educational Services									
Learn and Serve America: School and Community Based Programs						DAA	94.004 / 94. CNS-051499	1,500	0
Quest International									
Learn and Serve America: School and Community Based Programs						DAA	94.004 / 94. 55096	860	0
UNIVERSITY OF DENVER									
Learn and Serve America: School and Community Based Programs						GFD	94.004 / 94. 97LHSC0002	25,605	0
Learn and Serve America: Higher Education						GFB	94.005 / 94. SUB 97LHSC0002	13,485	0
Vermont Dept of Education									
Learn and Serve America: School and Community Based Programs						DAA	94.004 / 94. 4430R5449901	14,371	0
								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								67,266	0
								-----	-----
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								1,851,435	199,529
								-----	-----
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								1,851,435	199,529

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SOCIAL SECURITY ADMINISTRATION					
SOCIAL SECURITY ADMINISTRATION					
DIRECT FROM:					
SOCIAL SECURITY ADMINISTRATION					
Social Security: Disability Insurance					
Social Security: Research and Demonstration					
				15,696,491	0
				73,836	0
SUBTOTAL DIRECT FROM:				15,770,327	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				15,770,327	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				15,770,327	0

FEDERAL AGENCIES NOT USING CFDA NUMBERS					
CONSUMER PRODUCT SAFETY COMMISSION					
DIRECT FROM:					
CONSUMER PRODUCT SAFETY COMMISSION					
Consumer Product Safety					
				4,611	0
SUBTOTAL DIRECT FROM:				4,611	0
SUBTOTAL CONSUMER PRODUCT SAFETY COMMISSION				4,611	0
STATE JUSTICE INSTITUTE					
DIRECT FROM:					
STATE JUSTICE INSTITUTE					
PERFORMANCE INDICATORS					
				7,735	0
SUBTOTAL DIRECT FROM:				7,735	0
SUBTOTAL STATE JUSTICE INSTITUTE				7,735	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS				12,346	0
SUBTOTAL A-UNCLUSTERED PROGRAMS				794,065,681	670,529,483

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

FOOD STAMP PROGRAM - CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

Food Stamps

State Administrative Matching Grants for Food Stamp Program

IHA 10.551
IHA 10.561

0 130,266,447
4,259,368 15,158,307

SUBTOTAL DIRECT FROM:

4,259,368 145,424,754

SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

4,259,368 145,424,754

SUBTOTAL DEPARTMENT OF AGRICULTURE

4,259,368 145,424,754

SUBTOTAL FOOD STAMP PROGRAM - CLUSTER

4,259,368 145,424,754

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

HIV - CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM:

PITON FOUNDATION

HIV Emergency Relief Project Grants

HIV Emergency Relief Project Grants

HIV Emergency Relief Project Grants

GFE 93.914 / 93.PN9812-087

GFE 93.914 / 93.PN9912-070

GFE 93.914 / 93.RYAN PN9712-078

47,040

18,568

(354)

0

0

29

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

65,254

29

SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

65,254

29

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

65,254

29

SUBTOTAL HIV - CLUSTER

65,254

29

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MEDICAID - CLUSTER *****					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Medical Assistance Program (Medicaid)		FAA	93.778	67,084	0
Medical Assistance Program (Medicaid)		UHA	93.778	1,007,829,021	6,604,391
SUBTOTAL DIRECT FROM:				1,007,896,105	6,604,391
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,007,896,105	6,604,391
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State Survey and Certification of Health Care Providers and Suppliers		UHA	93.777	2,323,502	0
SUBTOTAL DIRECT FROM:				2,323,502	0
SUBTOTAL HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,323,502	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State Medicaid Fraud Control Units		LAA	93.775	662,980	0
SUBTOTAL DIRECT FROM:				662,980	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				662,980	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,010,882,587	6,604,391
SUBTOTAL MEDICAID - CLUSTER				1,010,882,587	6,604,391

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

NUTRITION - CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

School Breakfast Program

National School Lunch Program (NLSP)

National School Lunch Program (NLSP)

Special Milk Program for Children

Child and Adult Care Food Program (CACFP)

Child and Adult Care Food Program (CACFP)

Summer Food Service Program for Children

Summer Food Service Program for Children

DAA 10.553

DAA 10.555

* IHA 10.555

DAA 10.556

FAA 10.558

* IHA 10.558

DAA 10.559

* IHA 10.559

0

0

7,649,191

0

927,364

102,208

42,536

397

8,945,006

50,997,005

0

81,904

23,659,215

0

1,489,762

0

SUBTOTAL DIRECT FROM:

8,721,696

85,172,892

SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

8,721,696

85,172,892

SUBTOTAL DEPARTMENT OF AGRICULTURE

8,721,696

85,172,892

SUBTOTAL NUTRITION - CLUSTER

8,721,696

85,172,892

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
RESEARCH AND DEVELOPMENT - CLUSTER					

AGENCY FOR INTERNATIONAL DEVELOPMENT					
AGENCY FOR INTERNATIONAL DEVELOPMENT					
DIRECT FROM:					
AGENCY FOR INTERNATIONAL DEVELOPMENT R & D		GLA	02.93/02/29	5,000	0
SUBTOTAL DIRECT FROM:					
				5,000	0
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					
				5,000	0
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					
				5,000	0

PEACE CORP					
PEACE CORPS					
DIRECT FROM:					
PEACE CORPS R&D		GGB	08.186-99-3083 186-98-9-308	11,232	0
SUBTOTAL DIRECT FROM:					
				11,232	0
SUBTOTAL PEACE CORPS					
				11,232	0
SUBTOTAL PEACE CORP					
				11,232	0

DEPARTMENT OF AGRICULTURE					
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE Agricultural Research: Basic and Applied Research		GFE	10.001	2,603	0
Agricultural Research: Basic and Applied Research		GGB	10.001	1,001,569	0
SUBTOTAL DIRECT FROM:					
				1,004,172	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
				1,004,172	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025	477,531	0
Wildlife Services		GGB	10.028	60,655	0
SUBTOTAL DIRECT FROM:					
				538,186	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
				538,186	0
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE Grants for Agricultural Research, Special Research Grants		GFB	10.200	3,258	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200	1,825,980	369,840

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cooperative Forestry Research		GGB	10.202	335,662	0
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203	2,566,623	0
Grants for Agricultural Research: Competitive Research Grants		GFB	10.206	81,018	0
Grants for Agricultural Research: Competitive Research Grants		GFE	10.206	70,597	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206	819,966	84,095
Grants for Agricultural Research: Competitive Research Grants		GLA	10.206 / 10.98-35501-6923	14,534	0
Grants for Agricultural Research: Competitive Research Grants		GLA	10.206 / 10.PO 98CRSA0026	461	0
Animal Health and Disease Research		GGB	10.207	233,764	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210	1,008	0
Higher Education Challenge Grants		GGB	10.217	12,031	4,314
Cooperative Extension Service		GGB	10.500	65,107	0
R & D		GLA	10.97-35107-4412	29,845	13,977
SUBTOTAL DIRECT FROM:				6,059,854	472,226
PASS-THROUGH PROGRAMS FROM:					
Kansas State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.S00003	7,572	0
North Carolina State University					
Cooperative Extension Service		GGB	10.500 / 10.99-0465-03	2,075	0
North Dakota State University					
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.4367	26,848	0
Ohio State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.559400A006	903	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.738704; PO 842858	5,087	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.PO 832786 (PRJ #73821	72	0
University of Connecticut					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.60715532-P-4	907	0
University of Missouri					
Fund for Rural America: Research, Education, and Extension Activities		GGB	10.224 / 10.C-5-36454	13,818	0
University of Nebraska					
Fund for Rural America: Research, Education, and Extension Activities		GGB	10.224 / 10.LWT 62-122-34302	19,454	0
University of Wyoming					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.UTSTUNW9055::9055SUBC	14,410	0
Utah State					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.C019210 AMD 1	3,443	0
Utah State University					
Sustainable Agriculture Research and Education		GGB	10.215 / 10.C019503	17,226	0
Cooperative Extension Service		GGB	10.500 / 10.99-065 AMD 1	7,670	0
Virginia Polytechnic Institute					
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.CR-19019-428838	6,118	0
Washington State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.G000560; OGRD NO. 707	6,563	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.G000678; OGRD NO. 813	16,631	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.G000815 OGRD #91751	6,488	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.G000816 OGRD #91751	19,437	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.G000817 OGRD #91751	22,000	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.G000818 OGRD#91751	21,839	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				218,561	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				6,278,415	472,226
DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
DEPARTMENT OF AGRICULTURE					
R&D		GGB	10.23-97-37-RJVA	1,314	0
R&D		GGB	10.68-7482-0-591Y	2,105	0
R&D		GGB	10.CCS-11020399-11 MOD1	12,252	0
SUBTOTAL DIRECT FROM:				15,671	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:									
	University of California	R&D				GGB	10.9102-ETX AMD 11	4,300	0
	University of Wisconsin	R&D				GGB	10.207B675 AMD 1	1,793	0
	University of Wyoming	R&D				GGB	10.NSFLOC1323	48,583	0
	Utah State University	R&D				GGB	10.97-034 AMD 2	5,149	0
	Washington State University	R&D				GGB	10.97-050 AMD 4	6,013	9,979
		R&D				GGB	10.G000559; OGRD NO. 70776	944	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								----- 66,782	----- 9,979
SUBTOTAL DEPARTMENT OF AGRICULTURE								82,453	9,979
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE									
DIRECT FROM:									
	ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE	R & D				GLA	10.43-3AES-6-80075	26,826	4,591
SUBTOTAL DIRECT FROM:								----- 26,826	----- 4,591
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								26,826	4,591
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE									
DIRECT FROM:									
	FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE	National School Lunch Program (NLSP)				GGB	10.555	23,580	0
SUBTOTAL DIRECT FROM:								----- 23,580	----- 0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE								23,580	0
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE									
DIRECT FROM:									
	FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE	R & D				GLA	10.53-3A94-0-06	(5,630)	0
SUBTOTAL DIRECT FROM:								----- (5,630)	----- 0
SUBTOTAL FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE								(5,630)	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE									
DIRECT FROM:									
	FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE	Foreign Market Development Cooperator Program				GGB	10.600	72,996	0
		Scientific Cooperation Program				GGB	10.961	(58)	0
SUBTOTAL DIRECT FROM:								----- 72,938	----- 0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE								72,938	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE									
DIRECT FROM:									
	FOREST SERVICE, DEPARTMENT OF AGRICULTURE	R&D				GGB	10.110209149631	(1,956)	0
		R&D				GGB	10.110213179008	1,582	0
		R & D				GLA	10.28-C5-896	(460)	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Forestry Research		GFB	10.652	192,349	0
Forestry Research		GFD	10.652	15,688	0
Forestry Research		GGB	10.652	6,176,495	25,464
Cooperative Forestry Assistance		GGB	10.664	37,641	0
R&D		GGH	10.CCS-12-00-99-069	11,419	0
R & D		GLA	10.RMRS-98121-RJVA	7,234	0
R & D		GLA	10.RMRS-98158-RJVA	49,627	0
SUBTOTAL DIRECT FROM:				----- 6,489,619	----- 25,464
PASS-THROUGH PROGRAMS FROM:					
Humboldt State University Foundation		GGB	10.652 / 10.98-0807	17,272	0
Forestry Research		GGB	10.652 / 10.ENF344K	12,500	0
Northern Arizona University		GGB	10.652 / 10.00-LHCCD-02	7,316	0
Forestry Research		GGB	10.652 / 10.UMN PO #E4036341101	6,075	0
The Nature Conservancy				----- 43,163	----- 0
Forestry Research					
University of Minnesota					
Forestry Research					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 43,163	----- 0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				----- 6,532,782	----- 25,464
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
Soil and Water Conservation		GGB	10.902	51,629	0
SUBTOTAL DIRECT FROM:				----- 51,629	----- 0
PASS-THROUGH PROGRAMS FROM:					
PENNINGTON COUNTY CONSERVATION DISTRICT-S.D.					
R&D		GGH	10.99-0007	11,427	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 11,427	----- 0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				----- 63,056	----- 0
SUBTOTAL DEPARTMENT OF AGRICULTURE				----- 14,616,778	----- 512,260

DEPARTMENT OF COMMERCE					
DEPARTMENT OF COMMERCE					
DIRECT FROM:					
DEPARTMENT OF COMMERCE					
R & D		GLA	11.NC-NB0000-00011	(192)	0
SUBTOTAL DIRECT FROM:				----- (192)	----- 0
PASS-THROUGH PROGRAMS FROM:					
UCAR-NCAR-COMET Atmospheric Tech. Divis.					
R&D		GGB	11.UCAR S96-71867 MOD 2-99	17,819	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 17,819	----- 0
SUBTOTAL DEPARTMENT OF COMMERCE				----- 17,627	----- 0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Grants for Public Works and Economic Development		GGB	11.300	7,463	0
Economic Adjustment Assistance		GFE	11.307	527,823	0
Trade Adjustment Assistance		GFB	11.313	555,635	436,720
SUBTOTAL DIRECT FROM:				-----	-----
				1,090,921	436,720
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				-----	-----
				1,090,921	436,720
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
R & D		GLA	11.50RANB70C021	1,293	0
Calibration Program		GGB	11.601	74,054	0
Measurement and Engineering Research and Standards		GFB	11.609	3,256,427	0
Measurement and Engineering Research and Standards		GFD	11.609	30,699	0
Advanced Technology Program		GFB	11.612	20,168	0
R & D		GLA	11.VARIOUS AWARDS	44,143	0
SUBTOTAL DIRECT FROM:				-----	-----
				3,426,784	0
PASS-THROUGH PROGRAMS FROM:					
ADA TECHNOLOGIES, INC					
Measurement and Engineering Research and Standards		GFB	11.609 / 11.991059	17,281	0
GLOBAL SOLAR ENERGY, LLC					
R & D		GLA	11.ATP 70NANB8H4070	43,902	0
PROGENITOR INC					
Advanced Technology Program		GFB	11.612 / 11.ATP	571	0
Texas Tech University					
Calibration Program		GGB	11.601 / 11.1302/0082-04 MOD #2	12,026	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				-----	-----
				73,780	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				-----	-----
				3,500,564	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		GGB	11.400	8,014,112	0
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		GGB	11.427	2,384	0
Intergovernmental Climate: Program (NESDIS)		GGB	11.428	29,807	0
Climate and Atmospheric Research		GFB	11.431	397,198	49,409
Climate and Atmospheric Research		GGB	11.431	291,895	0
Office of Oceanic and Atmospheric Research (OAR) Cooperative Institutes		GFB	11.432	16,121,451	4,450
Office of Oceanic and Atmospheric Research (OAR) Cooperative Institutes		GGB	11.432	114,894	0
Independent Education and Science Projects and Programs		GFB	11.449	82,860	0
Special Oceanic and Atmospheric Projects		GFB	11.460	24,879	0
SUBTOTAL DIRECT FROM:				-----	-----
				25,079,480	53,859
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Financial Assistance for National Centers for Coastal Ocean Science		GFB	11.426 / 11.10154344	1,348	23,123
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				-----	-----
				1,348	23,123
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				-----	-----
				25,080,828	76,982

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL OCEANOGRAPHIC DATA CENTER, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL OCEANOGRAPHIC DATA CENTER, DEPARTMENT OF COMMERCE Research in Oceanographic Data Base Management		GFB	11.442	16,056	0
SUBTOTAL DIRECT FROM:				16,056	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL OCEANOGRAPHIC DATA CENTER, DEPARTMENT OF COMMERCE				16,056	0
SUBTOTAL DEPARTMENT OF COMMERCE				29,705,996	513,702

DEPARTMENT OF DEFENSE					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFB	12.800	3,476,247	0
Air Force Defense Research Sciences Program		GGB	12.800	570,193	38,911
Air Force Defense Research Sciences Program		GLA	12.800 / 12.F49620-00-1-0043	29,808	0
R & D		GLA	12.F49620-95-1-0350	452	0
R & D		GLA	12.F49620-98-1-0483	221,573	19,006
SUBTOTAL DIRECT FROM:				4,298,273	57,917
PASS-THROUGH PROGRAMS FROM:					
AAAA ENERGY ENTERPRISES					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.AGREEMENT	23,064	0
BLACKHAWK GEOMETRICS		GLA	12.NOT GIVEN	66,545	0
BOULDER NON-LINEAR SYSTEMS INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.AGREEMENT	21,283	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.1017191	21,783	0
DATA FUSION CORPORATION					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.AIR FORCE SUBCONT	29,756	0
FOSTER-MILLER, INC.					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.TCM-991894	92,363	0
GLOBAL SOLAR ENERGY, LLC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.F29601-99-C-0175	7,472	0
INNOVATIVE SCIENTIFIC SOLUTION					
R & D		GLA	12.F33615-99-C-2904	94,208	0
ISSI					
R & D		GLA	12.F33615-00-C-2037	2,475	0
MATERIALS RESEARCH SOURCE LLC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.A101	2,133	0
NAT CENTER MANUFACTURING SCI.					
R & D		GLA	12.NOT GIVEN	64,567	0
NORTHWESTERN UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.0650-350-H459 UC	5,108	0
Orincon					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.S06618	3,054	0
RAYTHEON					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.H420112	1,723	0
S&K ELECTRONICS					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.99H0U02	100,950	0
SUPERCONDUCTING CORE TECHNOLOGIES INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.TUNABLE FILTERS	343	0
SVT ASSOCIATES INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.1659-607/20005-607	34,832	0
The Nature Conservancy					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.00-LHCCD-01	15,715	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Air Force Defense Research Sciences Program		GGB	12.800 / 12.00-LLHCCD-04	9,295	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.C0FO 052396-1	4,494	0
UNIVERSITIES SPACE RESEARCH ASSOCIATION					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.9500-09	5,996	0
UNIVERSITY OF CALIFORNIA AT IRVINE					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.DB-F30602-99-C-0174	32,762	0
UNIVERSITY OF DELAWARE					
R & D		GLA	12.F49620-96-1-0039	43,475	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.015608	207,676	0
Air Force Defense Research Sciences Program		GFB	12.800 / 12.030498	78,187	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.UCB-1	(920)	0
YALE UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.Y-96-0110	36	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				968,375	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				5,266,648	57,917
AVIATION APPLIED TECHNOLOGY DIRECTORATE (AATD), AVIATION AND TROOP COMMAND (ATCOM), DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM:					
DIAMONDBACK SYSTEMS, INC.					
R & D		GLA	12.DAAH01-00-C-R006	19,445	0
DIAMONDBACK VISION, INC.					
R & D		GLA	12.DAAH01-99-C-R203	37,346	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				56,791	0
SUBTOTAL AVIATION APPLIED TECHNOLOGY DIRECTORATE (AATD), AVIATION AND TROOP COMMAND (ATCOM), DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				56,791	0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
Research & Technology Development		GFB	12.910	154,064	208,660
Research & Technology Development		GGB	12.910	172,264	405
SUBTOTAL DIRECT FROM:				326,328	209,065
PASS-THROUGH PROGRAMS FROM:					
ANSOFT CORPORATION					
Research & Technology Development		GFB	12.910 / 12.97-0212	25	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Research & Technology Development		GFB	12.910 / 12.PC249804	141,037	0
DUPONT					
Research & Technology Development		GFB	12.910 / 12.L0X181126	165,932	0
ILLINOIS INSTITUTE TECHNOLOGY RES INSTITUTE					
Research & Technology Development		GFE	12.910 / 12.241-0-6200-441-007	293,097	0
INDIANA UNIVERSITY					
Research & Technology Development		GFB	12.910 / 12.21509-0002	264	0
ITN ENERGY SYSTEMS, INC.					
Research & Technology Development		GFB	12.910 / 12.AGREEMENT	138,904	0
Research & Technology Development		GFB	12.910 / 12.AGREEMENT/SUB-ARMY	(4,382)	0
MINNESOTA MINING & MANUFACTURING COMPANY					
Research & Technology Development		GFB	12.910 / 12.GS02103	(788)	0
NORTHROP GRUMMAN					
Research & Technology Development		GFB	12.910 / 12.04UJ-TC-98139 OV	(22,086)	0
Research & Technology Development		GFB	12.910 / 12.820009042	57,078	0
RESEARCH & DEVELOPMENT LABORATORIES					
Research & Technology Development		GFB	12.910 / 12.98--0816	(577)	0
SCIENCE APPLICATIONS INTERN.					
R & D		GLA	12.DAAE07-98-C-L037	39,294	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SCIENCE APPLICATIONS INTERNATIONAL CORP Defense Technology Conversion, Reinvestment, & Transition Assistance		GFB	12.911 / 12.4400025218	17,309	0
SOFTWARE PRODUCTIVITY SOLUTIONS, INC Defense Technology Conversion, Reinvestment, & Transition Assistance		GFC	12.911 / 12.1996-J5047-2	34	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				825,141	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE				1,151,469	209,065
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFE	12.420	1,465,749	286,468
Military Medical Research & Development		GGB	12.420	48,167	5,544
SUBTOTAL DIRECT FROM:				1,513,916	292,012
PASS-THROUGH PROGRAMS FROM:					
FLORIDA ATLANTIC UNIVERSITY					
Military Medical Research & Development		GFE	12.420 / 12.FA 806886	1,824	0
NORTHERN ILLINOIS UNIVERSITY					
Military Medical Research & Development		GFE	12.420 / 12.NIU DAMD17-98-1-851	30,360	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				32,184	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				1,546,100	292,012
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
R&D		GGB	12.DAAD11-99-W-0021 P00002	30,987	0
R&D		GGB	12.DACA-72-00-C-0002 P0000	103,982	0
R&D		GGB	12.N66001-97-1-8918 P00002	470	0
SUBTOTAL DIRECT FROM:				135,439	0
PASS-THROUGH PROGRAMS FROM:					
Ogden Environmental and Energy Services					
R&D		GGB	12.00-1188-03	10,740	0
R&D		GGB	12.98-32S-36347	(240)	0
R&D		GGB	12.98-32S-36420	7,284	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				17,784	0
SUBTOTAL DEPARTMENT OF DEFENSE				153,223	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
Language Grant Program		GFB	12.900	174,172	0
Information Security Grant Program		GFB	12.902	5,634	0
SUBTOTAL DIRECT FROM:				179,806	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				179,806	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GFB	12.300	5,090,796	491,234
Basic & Applied Scientific Research		GFD	12.300	60,661	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
	Basic & Applied Scientific Research					GFE	12.300	(6,714)	0
	Basic & Applied Scientific Research					GGB	12.300	715,988	0
	Basic & Applied Scientific Research					GLA	12.300 / 12.N00014-95-1-0508	23,426	0
	R & D					GLA	12.N00014-91-J-1267	31,328	0
	R & D					GLA	12.N00014-94-1-0694	136,104	0
SUBTOTAL DIRECT FROM:								-----	-----
								6,051,589	491,234
PASS-THROUGH PROGRAMS FROM:									
COMPOSITE TECHNOLOGY DEVELOPMENT									
	Basic & Applied Scientific Research					GFB	12.300 / 12.P0#1569	31,643	0
DESERT RESEARCH INSTITUTE									
	Basic & Applied Scientific Research					GFB	12.300 / 12.95-B26	254	0
DYNALYSIS OF PRINCETON									
	Basic & Applied Scientific Research					GFB	12.300 / 12.GULF OF MEXICO	34,801	0
PRAXIS INC									
	Basic & Applied Scientific Research					GFB	12.300 / 12.9643-PXI-009	47,117	0
SAN DIEGO STATE UNIVERSITY FOUNDATION									
	Basic & Applied Scientific Research					GFB	12.300 / 12.50879A P2748 DO-046	23,964	0
	Basic & Applied Scientific Research					GFB	12.300 / 12.523034	268,334	0
	Basic & Applied Scientific Research					GFB	12.300 / 12.523038	50,442	0
	Basic & Applied Scientific Research					GFB	12.300 / 12.PENDING	23,341	0
THE MITRE CORPORATION									
	Basic & Applied Scientific Research					GFB	12.300 / 12.SUB# 36624	15	0
Texas Research Institute (NTIAC)									
	Basic & Applied Scientific Research					GGB	12.300 / 12.A7621-009-98-SC1218 M	8,778	0
	Basic & Applied Scientific Research					GGB	12.300 / 12.F7621-005-98-SC1144	16,412	0
UTAH STATE UNIVERSITY									
	Basic & Applied Scientific Research					GFB	12.300 / 12.C019252	248,983	0
University of Nottingham, England									
	Basic & Applied Scientific Research					GGB	12.300 / 12.RBU: 8490	1,262	0
	Basic & Applied Scientific Research					GGB	12.300 / 12.RBU: 8552	15,208	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								-----	-----
								770,554	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY								-----	-----
								6,822,143	491,234
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE									
DIRECT FROM:									
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE									
	Protection of Essential Highways, Highway Bridge Approaches, & Public Works					GFD	12.105	(718)	0
	Flood Control Projects					GFB	12.106	11,149	0
	Navigation Projects					GFD	12.107	3,049	0
	State Memorandum of Agreement Program for the Reimbursement of Technical Services					GFB	12.113	2,818	0
	Collaborative Research & Development					GFB	12.114	718,115	0
SUBTOTAL DIRECT FROM:								-----	-----
								734,413	0
PASS-THROUGH PROGRAMS FROM:									
BATTELLE, COLUMBUS DIVISION									
	Collaborative Research & Development					GFB	12.114 / 12.D0#0488	12,291	0
CDM OPTICS									
	Collaborative Research & Development					GFB	12.114 / 12.HYBRID IMAGING	27,477	0
MATERIALS RESEARCH SOURCE LLC									
	Collaborative Research & Development					GFB	12.114 / 12.A102	33	0
	Collaborative Research & Development					GFB	12.114 / 12.P.O.#A100	97,022	0
MONTANA STATE UNIVERSITY									
	Collaborative Research & Development					GFB	12.114 / 12.291841	44,120	0
RAYTHEON									
	Collaborative Research & Development					GFB	12.114 / 12.312502	26	0
	Collaborative Research & Development					GFB	12.114 / 12.6-822729-S-17 (N4)	71,884	0
	Collaborative Research & Development					GFB	12.114 / 12.LC315776	43,440	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
TRW CORP. Collaborative Research & Development		GFB	12.114 / 12.57861KLV9S	215,868	0
UNIVERSITY OF OREGON Collaborative Research & Development		GFB	12.114 / 12.235751A	27,083	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				539,244	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				1,273,657	0
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630	1,081,428	0
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630	32,164	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630	310,884	0
Basic, Applied, & Advanced Research in Science and Engineering		GLA	12.630 / 12.F49620-99-1-0150	48,988	0
SUBTOTAL DIRECT FROM:				1,473,464	0
PASS-THROUGH PROGRAMS FROM:					
ENSR CORPORATION					
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630 / 12.99057	9,790	0
LOCKHEED MARTIN					
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630 / 12.P0#RH7-129182	568	0
South Dakota State University					
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.SDSU 403510 MOD #02	48,124	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				58,482	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				1,531,946	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
DIRECT FROM:					
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
Basic Scientific Research		GFB	12.431	680,770	0
Basic Scientific Research		GFC	12.431	129,363	0
Basic Scientific Research		GFE	12.431	814	0
Basic Scientific Research		GGB	12.431	5,609,325	197,860
R & D		GLA	12.DAAD19-99-1-0005	86,466	0
R & D		GLA	12.DAAD19-99-1-0195	25,910	0
R & D		GLA	12.DAAG55-98-1-0085	73,286	0
R & D		GLA	12.DAAG55-98-1-0105	102,567	0
R & D		GLA	12.DAAG55-98-1-0324	470	0
R & D		GLA	12.DAAH04-96-1-0107	3,029	0
R & D		GLA	12.DAAM01-95-C-0068	39,641	0
R & D		GLA	12.DACA39-99-P-0681	24,890	0
SUBTOTAL DIRECT FROM:				6,776,531	197,860
PASS-THROUGH PROGRAMS FROM:					
ACADEMY OF APPLIED SCIENCES					
Basic Scientific Research		GFC	12.431 / 12.DAAD19-991006	5,087	0
Ayres Associates					
Basic Scientific Research		GGB	12.431 / 12.B72150 AMEND 1/29/99	23,683	0
BOISE STATE UNIVERSITY					
Basic Scientific Research		GLA	12.431 / 12.DAAG55-98-1-0277	39,740	0
Calibre Systems, Inc.					
Basic Scientific Research		GGB	12.431 / 12.CS01-SC-03-002	7,404	0
DOD-ARMY-Oregon Natl Guard/Military Dept					
Basic Scientific Research		GGB	12.431 / 12.98-0003 MOD # 1	1,793	0
Northern Arizona University					
Basic Scientific Research		GGB	12.431 / 12.ENV354L MOD 4	28,590	0
OREGON STATE UNIVERSITY					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Basic Scientific Research UNIVERSITY OF MICHIGAN		GFB	12.431 / 12.RM020A-01	9,391	0
Basic Scientific Research		GFB	12.431 / 12.F000569	18,231	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				133,919	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND				6,910,450	197,860
SUBTOTAL DEPARTMENT OF DEFENSE				24,892,233	1,248,088

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Community Development Block Grants/Special Purpose Grants/Technical Assistance Program		GFB	14.227	250	0
SUBTOTAL DIRECT FROM:				250	0
PASS-THROUGH PROGRAMS FROM:					
CITY OF AURORA Community Development Block Grants/Small Cities Program		GFE	14.219 / 14.B-98-SP-CO-0062	(28,108)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(28,108)	0
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				(27,858)	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
City of Colorado Springs R&D		GGB	14.98C-15968	129	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				129	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				129	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				(27,729)	0

DEPARTMENT OF THE INTERIOR					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR R & D		GLA	15.CBK00133495; MOD 6	195,122	0
R & D		GLA	15.CKB00133495; MOD 5	23,167	0
SUBTOTAL DIRECT FROM:				218,289	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR				218,289	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR R & D		GLA	15.1422 C950A60009; T06	441	0
R & D		GLA	15.1422 C950A60009; T04	3,896	0
R & D		GLA	15.1422 C950A60009; T04	15,661	0
Cooperative Agreements for Research in Public Lands Management		GGB	15.221	121,055	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cooperative Inspection Agreements with States & Tribes		GFB	15.222	12,621	0
Atmospheric Water Resources Research		GGB	15.500	1,358,029	52,181
R & D		GLA	15.C950A60009; T02	4,530	0
R & D		GLA	15.C950A60009; T03	84	0
SUBTOTAL DIRECT FROM:				1,516,317	52,181
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				1,516,317	52,181
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
R & D		GLA	15.3-FG-81-19240	(2,070)	0
SUBTOTAL DIRECT FROM:				(2,070)	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				(2,070)	0
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		GFB	15.000	9,857	0
R&D		GGB	15.1445-0009-94-1078 SA 24	7,700	0
R&D		GGB	15.8-FC-CU-CS010	38,348	0
R&D		GGB	15.8-FC-CU-CS020, 314 C	8,295	0
R&D		GGB	15.CA 1200-99-009 CSU-05	3,951	0
SUBTOTAL DIRECT FROM:				68,151	0
PASS-THROUGH PROGRAMS FROM:					
TEXAS A&M RESEARCH FOUNDATION					
Unclassified Grants and Contracts		GFB	15.000 / 15.S800117	84,810	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				84,810	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				152,961	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Assistance to State Water Resources Research Institutes		GFB	15.805	2,211	0
Assistance to State Water Resources Research Institutes		GFC	15.805	10,413	0
Assistance to State Water Resources Research Institutes		GGB	15.805	463,517	75,694
Earthquake Hazards Reduction Program		GFB	15.807	(264)	0
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808	109,154	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808	698,811	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.00CRAG0005	39,341	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.00CRAG0006	29,495	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.00HQAG0033	8,904	0
SUBTOTAL DIRECT FROM:				1,361,582	75,694
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF SOUTH FLORIDA					
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808 / 15.1245-330-L3-B	714	0
University of the Virgin Islands					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.1434-HQ-96-02705	1,128	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.HQ-96-GR-02705	4,101	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,943	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				1,367,525	75,694

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR									
	R & D					GLA	15. 1-98-P0-15147	44,692	0
	R & D					GLA	15. 1435-01-96-P0-13080	14,836	0
	R & D					GLA	15. 1435-01-99-P0-16166	20,339	0
	R & D					GLA	15. P0 16062	782	0
SUBTOTAL DIRECT FROM:								80,649	0
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR									
80,649 0									
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR									
	R&D					GKA	15. 1443PX152092444	100,209	0
	National Natural Landmarks Program					GFB	15. 910	348	0
	National Natural Landmarks Program					GGB	15. 910	10,670	0
	National Historic Landmark					GFD	15. 912	8,144	0
	National Register of Historic Places					GFB	15. 914	891	0
	Outdoor Recreation: Acquisition, Development and Planning					GFB	15. 916	9,688	0
	Outdoor Recreation: Acquisition, Development and Planning					GGB	15. 916	2,835,484	0
	Rivers, Trails, & Conservation Assistance					GFB	15. 921	139,317	0
	National Center for Preservation Technology and Training (B) -					GFB	15. 923	68,916	0
	R&D					GGH	15. CA-1268-1-9016	2,566	0
	R & D					GLA	15. CA2360-96-002; 96-04	838	0
	R & D					GLA	15. CA2360-96-002; 99-02	13,728	0
SUBTOTAL DIRECT FROM:								3,190,799	0
PASS-THROUGH PROGRAMS FROM:									
UNIVERSITY OF WYOMING									
	R&D					GGH	15. UNKNOWN	605	0
	University of Idaho								
	Outdoor Recreation: Acquisition, Development and Planning					GGB	15. 916 / 15. 1443-CA9000-95-018 P0	3,534	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								4,139	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR									
								3,194,938	0
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR									
	Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining					GFB	15. 250	43,660	0
	Abandoned Mine Land Reclamation (AMLR) Program					GFB	15. 252	1,176,452	0
SUBTOTAL DIRECT FROM:								1,220,112	0
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR									
								1,220,112	0
U. S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
U. S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR									
	Anadromous Fish Conservation					GGB	15. 600	121,975	0
	Anadromous Fish Conservation					GGB	15. 600 / 15. CSU 2000-04	10,000	0
	Fish & Wildlife Management Assistance					GFB	15. 608	961	0
	Fish & Wildlife Management Assistance					GGB	15. 608	7,247	0
	Cooperative Endangered Species Conservation Fund					GFB	15. 615	35	0
	Cooperative Endangered Species Conservation Fund					GGB	15. 615	5,434	0
	Wildlife Conservation & Appreciation					GFB	15. 617	4,872	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Wildlife Conservation & Appreciation		GGB	15.617	12,514	0
Disposal of Surplus Wildlife		GGB	15.900	255,477	0
SUBTOTAL DIRECT FROM:				418,515	0
PASS-THROUGH PROGRAMS FROM:					
Montana State University					
Anadromous Fish Conservation		GGB	15.600 / 15.MSU GC04497 SUBCONTR	1	0
Fish & Wildlife Management Assistance		GGB	15.608 / 15.GC042-00-Z2000 427888	37,636	0
UNIVERSITY OF NEVADA AT LAS VEGAS					
Fish & Wildlife Management Assistance		GFB	15.608 / 15.FWS#143208J104	451	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				38,088	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				456,603	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
R & D		GLA	15.1434-WR-97-AG-00006	110,192	0
National Cooperative Geologic Mapping Program		GLA	15.810 / 15.99HQAG0073	3,488	0
R & D		GLA	15.98CRSA1077	13,583	0
R & D		GLA	15.98HOSA1685-1	5,231	0
R & D		GLA	15.99CRAG0001	17,064	0
R & D		GLA	15.99CRSA0285	7,676	0
R & D		GLA	15.99CRSA0844	3,536	0
R & D		GLA	15.99CRSA0956	24,600	0
R & D		GLA	15.ASSIGNMENT AGREEMENT	15,417	0
R & D		GLA	15.IPA#4MBAA48820173	21,303	0
R & D		GLA	15.PO.OOCRSA0002	1,124	0
R&D		GKA	15.UNKNOWN	252	0
SUBTOTAL DIRECT FROM:				223,466	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				223,466	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				8,428,790	127,875

DEPARTMENT OF JUSTICE					
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE					
Public Education on Drug Abuse: Information		GFC	16.005	27,863	0
SUBTOTAL DIRECT FROM:				27,863	0
SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE				27,863	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
National Institute of Justice Research, Evaluation, and Development Projects Grants		GGB	16.560	31,284	0
SUBTOTAL DIRECT FROM:				31,284	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF KANSAS National Institute of Justice Research, Evaluation, and Development Projects Grants		GFE	16.560 / 16.KU 1999-1J-CX-0016	10,838	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				10,838	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				42,122	0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
PASS-THROUGH PROGRAMS FROM:					
CITY OF COLORADO SPRINGS Corrections and Law Enforcement Family Support		GFC	16.563 / 16.028-210-2573-2402	5	0
Corrections and Law Enforcement Family Support		GFC	16.563 / 16.98C16788	1,374	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,379	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				1,379	0
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE Violence Against Women Formula Grants		GFB	16.588	65,533	51,765
Violence Against Women Formula Grants		GFC	16.588	1,165	11,768
SUBTOTAL DIRECT FROM:				66,698	63,533
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				66,698	63,533
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE Juvenile Justice & Delinquency Prevention: Special Emphasis		GFB	16.541	1,907,223	781,878
Weed and Seed Program Fund		GFE	16.725	122,765	0
SUBTOTAL DIRECT FROM:				2,029,988	781,878
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				2,029,988	781,878
SUBTOTAL DEPARTMENT OF JUSTICE				2,168,050	845,411

DEPARTMENT OF LABOR					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Occupational Safety and Health		GGB	17.500	434,823	0
SUBTOTAL DIRECT FROM:				434,823	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				434,823	0
SUBTOTAL DEPARTMENT OF LABOR				434,823	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF STATE					
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF UTAH College and University Partnerships Program		GFC	19.405 / 19.98-0-13	3,287	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,287	0
SUBTOTAL BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE				3,287	0
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
University of California at Davis Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.102-20-21 PCE-G00--98	325,191	78,975
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				325,191	78,975
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE				325,191	78,975
OFFICE OF MARINE CONSERVATION, BUREAU OF OCEANS AND INTERNATIONAL ENVIRONMENTAL AND SCIENTIFIC AFFAIRS, DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
COUNCIL OF STATE GOVERNMENTS Fishermen's Guaranty Fund		GFB	19.204 / 19.0CG4094B	74,624	10,845
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				74,624	10,845
SUBTOTAL OFFICE OF MARINE CONSERVATION, BUREAU OF OCEANS AND INTERNATIONAL ENVIRONMENTAL AND SCIENTIFIC AFFAIRS, DEPARTMENT OF STATE				74,624	10,845
SUBTOTAL DEPARTMENT OF STATE				403,102	89,820

DEPARTMENT OF TRANSPORTATION					
DEPARTMENT OF TRANSPORTATION					
PASS-THROUGH PROGRAMS FROM:					
North Dakota State University R&D		GGB	20.MPC/042/043/045/066/098/	(70)	0
R&D		GGB	20.MPC/098/137/138/139/TEL8	3,745	0
R&D		GGB	20.MPC/138/140/141/142/143/	88,942	0
R&D		GGB	20.YEAR12	44,492	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				137,109	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				137,109	0
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Aviation Education		GGB	20.100	2,642	0
SUBTOTAL DIRECT FROM:				2,642	0
PASS-THROUGH PROGRAMS FROM:					
UCAR-NCAR-Nat Ctr for Atmospheric Res Aviation Education		GGB	20.100 / 20.S00-19852	6	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				2,648	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Highway Planning & Construction		GFB	20.205	72,516	0
Highway Planning & Construction		GGB	20.205	11,587	0
SUBTOTAL DIRECT FROM:				84,103	0
PASS-THROUGH PROGRAMS FROM:					
BALL AEROSPACE					
Highway Planning & Construction		GFD	20.205 / 20.Z29000	15,059	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				15,059	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				99,162	0
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
PASS-THROUGH PROGRAMS FROM:					
North Dakota State University					
Railroad Safety		GGB	20.301 / 20.MPC/138/140/141/142/1	19,329	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				19,329	0
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				19,329	0
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
PASS-THROUGH PROGRAMS FROM:					
NATIONAL ACADEMY OF SCIENCE					
Transit Planning & Research		GFD	20.514 / 20.ITS-82	17,923	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				17,923	0
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				17,923	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				276,171	0

OFFICE OF PERSONNEL MANAGEMENT					
OFFICE OF PERSONNEL MANAGEMENT					
DIRECT FROM:					
OFFICE OF PERSONNEL MANAGEMENT					
Intergovernmental Personnel Act (IPA) Mobility Program		GFC	27.011	119,748	0
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011	908,680	0
SUBTOTAL DIRECT FROM:				1,028,428	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				1,028,428	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				1,028,428	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
GENERAL SERVICES ADMINISTRATION					
GENERAL SERVICES ADMINISTRATION					
DIRECT FROM:					
GENERAL SERVICES ADMINISTRATION Business Services		GFB	39.001	637	0
SUBTOTAL DIRECT FROM:				----- 637	----- 0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				----- 637	----- 0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				----- 637	----- 0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Aerospace Education Services Program		GFB	43.001	412,232	50,000
Aerospace Education Services Program		GFD	43.001	861	0
Aerospace Education Services Program		GGB	43.001	3,130,992	40,000
Technology Transfer		GFB	43.002	32,368,566	31,127,508
R & D		GLA	43. NAG 9-1207	26,660	0
R & D		GLA	43. NAG3-1970	33,172	17,348
R&D		GGB	43. NAG5-4646 SUPP 0002	458,314	36,678
R&D		GGB	43. NAG5-6228 0005	133,444	0
R&D		GGB	43. NAG5-6637 0002	205,404	0
R&D		GGB	43. NAG5-7717 0004	58,101	0
R&D		GGB	43. NAG5-7783 SUPPLEMENT 000	32,054	16,621
R&D		GGB	43. NAG5-9665 #0001	25,033	0
R&D		GGB	43. NAG8-1511 SUPP 02	125,724	0
R&D		GGB	43. NAS1-99103	46,074	0
R & D		GLA	43. NCC3-659	122,898	0
R & D		GLA	43. NCCW-0096	1,496,558	2,687,500
R&D		GGB	43. NGT 5-30024 0002	3	0
SUBTOTAL DIRECT FROM:				----- 38,676,090	----- 33,975,655
PASS-THROUGH PROGRAMS FROM:					
AEROSPACE CORPORATION Technology Transfer		GFB	43.002 / 43.4600000895	28,347	0
ARIZONA STATE UNIVERSITY Technology Transfer		GFB	43.002 / 43.P0#03199200021	856	0
BALL AEROSPACE Technology Transfer		GFB	43.002 / 43.00DLB10054	1,482	0
Technology Transfer		GFB	43.002 / 43.00DLB10063	6,693	0
Technology Transfer		GFB	43.002 / 43.97BSM00005	548,187	100,000
Technology Transfer		GFB	43.002 / 43.99BSM00007	353,486	0
Technology Transfer		GFB	43.002 / 43.P0 00DLB10046	500	0
BOSTON UNIVERSITY Technology Transfer		GFB	43.002 / 43.GC 124827 NGD	91	0
Technology Transfer		GFB	43.002 / 43.GC 153276 NGD	24,746	0
CALIFORNIA INST OF TECHNOLOGY R & D		GLA	43. TASK ORDER RF-323	9,832	16,366
CARNEGIE INSTITUTE OF WASHINGTON Technology Transfer		GFB	43.002 / 43.3063	5,085	0
Technology Transfer		GFB	43.002 / 43.SUB NASW-00002	14,911	0
COMPUTATIONAL PHYSICS, INC. Technology Transfer		GFB	43.002 / 43.P0# 5106-001-50	134,413	0
Calif. Inst. of Tech/Jet Propulsion Lab Aerospace Education Services Program		GGB	43.001 / 43.961158, MOD 1	7,415	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Aerospace Education Services Program		GGB	43.001 / 43.961353 MOD 03	45,413	0
R&D		GGB	43.1212032 MOD #01	58,050	0
R&D		GGB	43.JPL CONT#960700/NASA TO#	222	0
DESIGN NET ENGINEERING GROUP LLC		GFB	43.002 / 43.AGREEMENT-MI GRATION	(3,498)	0
Technology Transfer					
ELECTRIC PROPULSION LABORATORY		GLA	43.NOT GIVEN	3,417	0
R & D					
ELS TECHNOLOGY		GLA	43.NOT GIVEN	11,127	0
R & D					
Electric Propulsion Lab					
R&D		GGB	43.EPLSBI R020.10	31,628	0
FEDERAL DATA CORPORATION					
Technology Transfer		GFB	43.002 / 43.99-3777	1,933	0
FOSTER-MILLER, INC.					
Technology Transfer		GFB	43.002 / 43.59831	25,166	0
HONEYWELL INTERNATIONAL, INC.					
Technology Transfer		GFB	43.002 / 43.S00001037	46,761	0
HOWARD UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.633621A	20,762	0
Idris Communications					
R&D		GGB	43.SBIR 98-1	52,739	0
JET PROPULSION LABORATORY					
Technology Transfer		GFB	43.002 / 43.1215476	8,465	0
Technology Transfer		GFB	43.002 / 43.1202856	21,252	0
Technology Transfer		GFB	43.002 / 43.1203932	16,451	0
Technology Transfer		GFB	43.002 / 43.1204776	24,375	0
Technology Transfer		GFB	43.002 / 43.1206429	6,172	0
Technology Transfer		GFB	43.002 / 43.1207989	3,200	0
Technology Transfer		GFB	43.002 / 43.1208093	15,314	0
Technology Transfer		GFB	43.002 / 43.1208112	191,781	0
Technology Transfer		GFB	43.002 / 43.1208419	16,196	0
Technology Transfer		GFB	43.002 / 43.1209357	22,584	0
Technology Transfer		GFB	43.002 / 43.1209396	36,509	0
Technology Transfer		GFB	43.002 / 43.1211073	31,643	0
Technology Transfer		GFB	43.002 / 43.1211652	14,967	0
Technology Transfer		GFB	43.002 / 43.1212042	9,483	0
Technology Transfer		GFB	43.002 / 43.1212551	19,878	0
Technology Transfer		GFB	43.002 / 43.1213326	50,964	0
Technology Transfer		GFB	43.002 / 43.1213765	100,586	0
Technology Transfer		GFB	43.002 / 43.1213791	6,318	0
Technology Transfer		GFB	43.002 / 43.1214025	100,421	0
Technology Transfer		GFB	43.002 / 43.1214587	5,865	0
Technology Transfer		GFB	43.002 / 43.1214727	17,574	0
Technology Transfer		GFB	43.002 / 43.1215205	11,277	0
Technology Transfer		GFB	43.002 / 43.1215248	20,514	0
Technology Transfer		GFB	43.002 / 43.1215271	27,895	0
Technology Transfer		GFB	43.002 / 43.1215811	4,819	0
Technology Transfer		GFB	43.002 / 43.1215862	26,680	0
Technology Transfer		GFB	43.002 / 43.1216811	333	0
Technology Transfer		GFB	43.002 / 43.1217206	28,753	0
Technology Transfer		GFB	43.002 / 43.1217827	44,518	0
Technology Transfer		GFB	43.002 / 43.1218134	2,581	0
Technology Transfer		GFB	43.002 / 43.1218554	12,452	0
Technology Transfer		GFB	43.002 / 43.1218557	1,489	0
Technology Transfer		GFB	43.002 / 43.1218658	5,078	0
Technology Transfer		GFB	43.002 / 43.957388	167,874	0
Technology Transfer		GFB	43.002 / 43.958119	51,466	0
Technology Transfer		GFB	43.002 / 43.958675	326,485	0
Technology Transfer		GFB	43.002 / 43.959322	965	0
Technology Transfer		GFB	43.002 / 43.960662	27,354	0
Technology Transfer		GFB	43.002 / 43.960896	13,701	0
Technology Transfer		GFB	43.002 / 43.960983	147,678	48,256
Technology Transfer		GFB	43.002 / 43.960998	189,981	0
Technology Transfer		GFB	43.002 / 43.961196	803,141	0
Technology Transfer		GFB	43.002 / 43.961226	22,298	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)	FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
					Technology Transfer		GFB	43.002 / 43.961321	(4,646)	0
					Technology Transfer		GFB	43.002 / 43.961329	67,165	0
					Technology Transfer		GFB	43.002 / 43.961431	(4)	0
					Technology Transfer		GFB	43.002 / 43.961452	175,795	0
					Technology Transfer		GFB	43.002 / 43.961493	232	0
					Technology Transfer		GFB	43.002 / 43.961495	166,942	0
					Technology Transfer		GFB	43.002 / 43.961567	25,642	0
					Technology Transfer		GFB	43.002 / 43.961570	9,623	0
					Technology Transfer		GFB	43.002 / 43.961571	30,368	0
					Technology Transfer		GFB	43.002 / 43.961632	10,087	0
					Technology Transfer		GFB	43.002 / 43.JPL #959550	25,469	0
					Technology Transfer		GFB	43.002 / 43.JPL 957488	42	0
					Technology Transfer		GFB	43.002 / 43.JPL 958126	20,256	0
					Technology Transfer		GFB	43.002 / 43.JPL -957571	233,871	0
					JOHNS HOPKINS UNIVERSITY					
					Technology Transfer		GFB	43.002 / 43.2420-60020	300,867	0
					Technology Transfer		GFB	43.002 / 43.2450-60018	55,755	0
					Technology Transfer		GFB	43.002 / 43.774017	666,710	55,613
					Technology Transfer		GFB	43.002 / 43.8601-02305	248,060	0
					LOCKHEED MARTIN					
					Technology Transfer		GFB	43.002 / 43.RF9-116303	1,196	0
					Technology Transfer		GFB	43.002 / 43.RF9-116322	503	0
					Technology Transfer		GFB	43.002 / 43.RF9-116368	3,342	0
					Loma Linda University & Medical Center					
					R&D		GGB	43.NCC 9-79	2,980	0
					Montec Associates, Inc.					
					Aerospace Education Services Program		GGB	43.001 / 43.97-2503-04	17,101	0
					NORTHWEST RESEARCH ASSOCIATES INC					
					Technology Transfer		GFB	43.002 / 43.NWRA-99-S-045	15,036	0
					OWEN RESEARCH, INC.					
					Technology Transfer		GFB	43.002 / 43.101	23,982	0
					Orbital Technologies Corporation (ORBITE					
					R&D		GGB	43.OTC-G-065-1	587	0
					RESEARCH FND OF CITY UNIVERSITY OF NEW YORK					
					Technology Transfer		GFB	43.002 / 43.49589-0001A	3,160	0
					SCIENCE APPLICATIONS INTERNATIONAL CORP					
					Aerospace Education Services Program		GFB	43.001 / 43.SAIC 42-960022-59	1	0
					SOUTH DAKOTA SCHOOL OF MINES AND TECHNOLOGY					
					Technology Transfer		GFB	43.002 / 43.SDSM&T-UCB 00-13	4,148	0
					SOUTHWEST RESEARCH INSTITUTE					
					Technology Transfer		GFB	43.002 / 43.99020	(331)	0
					SPACE HARDWARE OPTIMIZATION TECHNOLOGY INC					
					Aerospace Education Services Program		GFB	43.001 / 43.AGREEMENT-PHASE I	(61)	0
					Technology Transfer		GFB	43.002 / 43.AGREE/SEPARATOR	27,555	0
					SPACE TELESCOPE SCIENCE INSTITUTE					
					Technology Transfer		GFB	43.002 / 43.AR-07997.01-96A	(6,766)	0
					Technology Transfer		GFB	43.002 / 43.AR-08007.01-96A	25,691	0
					Technology Transfer		GFB	43.002 / 43.AR-08374.01-97A	(2,099)	0
					Technology Transfer		GFB	43.002 / 43.AR-08376.01-97A	28,733	0
					Technology Transfer		GFB	43.002 / 43.ED-90195.01-98A	37	0
					Technology Transfer		GFB	43.002 / 43.E0-08257.02-97A	(19)	0
					Technology Transfer		GFB	43.002 / 43.G0-08281.02-97A	11,339	0
					Technology Transfer		GFB	43.002 / 43.G0-08323.01-97A	1,455	0
					Technology Transfer		GFB	43.002 / 43.G0-02379.03-87A	2,622	0
					Technology Transfer		GFB	43.002 / 43.G0-05398.01-93A	3,227	0
					Technology Transfer		GFB	43.002 / 43.G0-05890.02-94A	(861)	0
					Technology Transfer		GFB	43.002 / 43.G0-06027.01-94A	(16)	0
					Technology Transfer		GFB	43.002 / 43.G0-06052.03-94A	2,007	0
					Technology Transfer		GFB	43.002 / 43.G0-06065.02-94A	2,263	0
					Technology Transfer		GFB	43.002 / 43.G0-06066.01-94A	7,483	0
					Technology Transfer		GFB	43.002 / 43.G0-06068.01-94A	1,401	0
					Technology Transfer		GFB	43.002 / 43.G0-06501.02-95A	6	0
					Technology Transfer		GFB	43.002 / 43.G0-06522.01-95A	5,024	0
					Technology Transfer		GFB	43.002 / 43.G0-06593.01-95A	77,537	0
					Technology Transfer		GFB	43.002 / 43.G0-06603.01-95A	22,887	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Technology Transfer		GFB	43.002 / 43.G0-06780.02-95A	(636)	0
Technology Transfer		GFB	43.002 / 43.G0-06783.01-95A	5,728	0
Technology Transfer		GFB	43.002 / 43.G0-06824.01-95A	24,696	0
Technology Transfer		GFB	43.002 / 43.G0-06825.01-95A	13,680	0
Technology Transfer		GFB	43.002 / 43.G0-06832.01-95A	4,459	0
Technology Transfer		GFB	43.002 / 43.G0-07263.01-96A	7,110	0
Technology Transfer		GFB	43.002 / 43.G0-07269.01-96A	80,029	0
Technology Transfer		GFB	43.002 / 43.G0-07340.01-96A	16,104	0
Technology Transfer		GFB	43.002 / 43.G0-07349.01-96A	22,326	0
Technology Transfer		GFB	43.002 / 43.G0-07381.01-96A	13,224	0
Technology Transfer		GFB	43.002 / 43.G0-07437.03-96A	3,162	0
Technology Transfer		GFB	43.002 / 43.G0-07448.01-96A	22,882	0
Technology Transfer		GFB	43.002 / 43.G0-07792.01-96A	158	0
Technology Transfer		GFB	43.002 / 43.G0-07821.02-96A	548	0
Technology Transfer		GFB	43.002 / 43.G0-07890.01-96A	(3,154)	0
Technology Transfer		GFB	43.002 / 43.G0-08125.01-97A	3,128	0
Technology Transfer		GFB	43.002 / 43.G0-08152.02-97A	2,094	0
Technology Transfer		GFB	43.002 / 43.G0-08157.02-97A	7,169	0
Technology Transfer		GFB	43.002 / 43.G0-08169.01-97A	30,592	0
Technology Transfer		GFB	43.002 / 43.G0-08178.01-97A	19,932	0
Technology Transfer		GFB	43.002 / 43.G0-08182.01-97A	10,180	0
Technology Transfer		GFB	43.002 / 43.G0-08243.03-97A	16,890	0
Technology Transfer		GFB	43.002 / 43.G0-08280.01-97A	126,527	0
Technology Transfer		GFB	43.002 / 43.G0-08324.01-97A	1,375	0
Technology Transfer		GFB	43.002 / 43.G0.08257.01-97A	28,035	0
Technology Transfer		GFB	43.002 / 43.HF-01113.01-98A	63,496	0
Technology Transfer		GFB	43.002 / 43.HST-AR-06387.01-A	20	0
Technology Transfer		GFB	43.002 / 43.HST-AR-08003.01-A	34,853	0
Technology Transfer		GFB	43.002 / 43.HST-GO-05504.07-A	12,639	0
Technology Transfer		GFB	43.002 / 43.HST-GO-07344.01-A	327	0
Technology Transfer		GFB	43.002 / 43.HST-GO-07367.01-A	9,588	0
SPACEHAB INC					
Technology Transfer		GFB	43.002 / 43.SPACEHAB-STODIECK	58,826	0
SPECTRAL INTERNATIONAL, INC					
R & D		GLA	43. NOT GIVEN	46,186	0
STANFORD UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.PR6331	39,414	0
Technology Transfer		GFB	43.002 / 43.PR6335	(17,671)	0
Technology Transfer		GFB	43.002 / 43.PY-0036	26,675	0
TELOS CORPORATION					
Technology Transfer		GFB	43.002 / 43.TIS-5025	1	0
TEXAS A&M RESEARCH FOUNDATION					
Technology Transfer		GFB	43.002 / 43.S900042	13,303	0
TEXAS ENGINEERING EXPERIMENT STATION					
Technology Transfer		GFB	43.002 / 43.165625/NAS8-97112	16,909	0
Technology Transfer		GFB	43.002 / 43.960930	1	0
Technology Transfer		GFB	43.002 / 43.NASW-4679	(1)	0
THE BIONETICS CORPORATION					
Technology Transfer		GFB	43.002 / 43.AGREEMENT	25,312	0
UNIVERSITIES SPACE RESEARCH ASSOCIATION					
Technology Transfer		GFB	43.002 / 43.07600-031	57,403	15,000
Technology Transfer		GFB	43.002 / 43.07600-038	34,502	0
Technology Transfer		GFB	43.002 / 43.1500-01	260,847	53,207
Technology Transfer		GFB	43.002 / 43.8500-98-010	158,351	0
Technology Transfer		GFB	43.002 / 43.USRA-8500-08	43	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARCH					
Technology Transfer		GFB	43.002 / 43.S96-83543	395	0
UNIVERSITY OF ALASKA					
Technology Transfer		GFB	43.002 / 43.FP002939	22,487	0
Technology Transfer		GFB	43.002 / 43.UAF 00-0017	15,259	0
UNIVERSITY OF ARIZONA					
Technology Transfer		GFB	43.002 / 43.P0#Y502199	73,674	0
UNIVERSITY OF CALIFORNIA AT SANTA BARBARA					
Technology Transfer		GFB	43.002 / 43.KK8013	52,384	0
UNIVERSITY OF CALIFORNIA BERKLEY					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
	Technology Transfer					GFB	43.002 / 43. SA2087-26310	2,766	0
	Technology Transfer					GFB	43.002 / 43. SA2204-23899PG	28,579	0
	Technology Transfer					GFB	43.002 / 43. SA2375-26310	9,984	0
	Technology Transfer					GFB	43.002 / 43. SA2543-23239	62,069	0
	Technology Transfer					GFB	43.002 / 43. SA2547-23805	8,374	0
UNIVERSITY OF CHICAGO	Technology Transfer					GFB	43.002 / 43. SUB. NCCS5-151	123,552	0
UNIVERSITY OF DENVER	Technology Transfer					GFB	43.002 / 43. PO 82193-S	(1,032)	0
UNIVERSITY OF MARYLAND BALTIMORE COUNTY	Technology Transfer					GFB	43.002 / 43. CG0041	3,359	0
UNIVERSITY OF MARYLAND COLLEGE PARK	Aerospace Education Services Program					GFC	43.001 / 43. Q290801	7,333	0
	Aerospace Education Services Program					GFC	43.001 / 43. Z353701	7,151	0
	Aerospace Education Services Program					GFC	43.001 / 43. Z647001	29,246	0
	Aerospace Education Services Program					GFC	43.001 / 43. Z656701	7,161	0
	Technology Transfer					GFB	43.002 / 43. Z628303	61,803	0
	Technology Transfer					GFB	43.002 / 43. Z667102	40,437	0
UNIVERSITY OF MINNESOTA	Technology Transfer					GFB	43.002 / 43. R5336369101	25,754	0
UNIVERSITY OF NEW HAMPSHIRE	Technology Transfer					GFB	43.002 / 43. 97-177	67,514	0
UNIVERSITY OF TEXAS AT AUSTIN	Technology Transfer					GFB	43.002 / 43. UTA98-0205	138,704	0
UNIVERSITY OF VIRGINIA	Technology Transfer					GFB	43.002 / 43. 5-28590	34	0
	Technology Transfer					GFB	43.002 / 43. 5-28646	34,869	0
UNIVERSITY OF WASHINGTON	Technology Transfer					GFB	43.002 / 43. 711568	1,809	0
Univ. of California at Santa Barbara R&D						GGB	43. KK8023 MOD #03	26,036	0
University of Iowa Aerospace Education Services Program						GGB	43.001 / 43. Y67822 AMEND 01	2,807	0
University of Nebraska Technology Transfer						GGB	43.002 / 43. 62-318-17702 AMEND #2	21,145	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								8,571,393	288,442
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								47,247,483	34,264,097
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								47,247,483	34,264,097

NATIONAL ENDOWMENT FOR THE HUMANITIES									
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES									
PASS-THROUGH PROGRAMS FROM:									
	UNIVERSITY OF DENVER					GLA	45.312 / 45. LL-90094-99	20	0
	Institute of Museum and Library Services: National Leadership Grants							-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								20	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								20	0
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES									
DIRECT FROM:									
	NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					GGB	45.024	589	0
	Promotion of the Arts: Grants to Organizations and Individuals							-----	-----
SUBTOTAL DIRECT FROM:								589	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								589	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES									
PASS-THROUGH PROGRAMS FROM:									
ARIZONA STATE UNIVERSITY									
Promotion of the Humanities: Seminars and Institutes									
						GFC	45.163 / 45.KMD5270-17/SUB	10	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:									
								10	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES									
								10	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES									
								619	0

NATIONAL SCIENCE FOUNDATION									
NATIONAL SCIENCE FOUNDATION									
DIRECT FROM:									
NATIONAL SCIENCE FOUNDATION									
						GFB	47.041	4,401,883	384,900
						GFD	47.041	80,990	36,758
						GGB	47.041	1,756,311	0
						GLA	47.041 / 47.CMS-9877189	2,871	0
						GLA	47.041 / 47.CMS-9877189 MOD 001	313	0
						GLA	47.041 / 47.CTS-9711889	92	0
						GFB	47.049	9,854,093	924,041
						GFC	47.049	148,247	0
						GFD	47.049	82,563	0
						GGB	47.049	2,479,670	0
						GLA	47.049 / 47.DMS-9912293	29,340	0
						GFB	47.050	8,408,223	329,836
						GFD	47.050	82,354	0
						GGB	47.050	3,493,285	2,507
						GLA	47.050 / 47.EAR-9909477	16,962	0
						GFB	47.070	1,341,667	70,264
						GGB	47.070	347,836	0
						GFB	47.074	1,443,303	0
						GFD	47.074	107,235	0
						GFE	47.074	384,038	0
						GGB	47.074	2,320,369	16,081
						GFB	47.075	1,385,682	10,910
						GFC	47.075	140,885	0
						GFD	47.075	22,886	0
						GGB	47.075	120,333	0
						GFB	47.076	721,057	28,573
						GFD	47.076	96,473	0
						GGB	47.076	194,414	0
						GLA	47.076 / 47.HRD-9979444	24,983	0
						GFB	47.078	220,527	8
						GLA	47.ANI-9996156	47,230	0
						GKA	47.BCS-9904389	3,708	0
						GLA	47.BES-9531182	40,469	0
						GLA	47.BES-9753086	26,183	0
						GLA	47.BES-9870561	22,516	0
						GLA	47.BES-9905569	126	0
						GLA	47.CCR-9625421	331	0
						GLA	47.CCR-9901929	53,454	0
						GGB	47.CHE-0075266	1,878	0
						GGB	47.CHE-9619213	54,681	0
						GLA	47.CHE-9977633	212,392	0
						GLA	47.CMS-9502409	60,535	0
						GLA	47.CMS-9616855	8,741	0
						GLA	47.CMS-9713442	97,633	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

R & D		GLA	47. CTS-512228		19,588	0
R & D		GLA	47. CTS-9502466		36,456	0
R & D		GLA	47. CTS-9502481		43,451	0
R & D		GLA	47. CTS-9601964		77,290	0
R & D		GLA	47. CTS-9634899		(30,060)	0
R & D		GLA	47. CTS-9700312		(1,049)	0
R & D		GLA	47. CTS-9734136		79,849	0
R & D		GLA	47. DAM-9876135		69,894	0
R&D		GKA	47. DEB-9815925		55,800	0
R & D		GLA	47. DGE-9554559		136,173	0
R&D		GKA	47. DGE-9714493		3,935	0
R & D		GLA	47. DMI-9634828		50,540	0
R & D		GLA	47. DMI-9753234		16,784	0
R & D		GLA	47. DMI-9978676		46,628	0
R & D		GLA	47. DMR-9625293		80,213	0
R & D		GLA	47. DMR-9704780		24,793	0
R & D		GLA	47. DMR-9704780; MOD 005		11,555	0
R & D		GLA	47. DMR-9730775		169,904	0
R & D		GLA	47. DMR-9870265		112,522	0
R & D		GLA	47. DMR-9985178		18,852	0
R & D		GLA	47. DMR-9985221		11,371	0
R & D		GLA	47. DMS-9505049		1,240	0
R & D		GLA	47. DMS-9721424		2,088	0
R & D		GLA	47. DMS-9732069		3,883	0
R & D		GLA	47. DMS-9805827		78,284	0
R & D		GLA	47. DMS-9872005		38,382	0
R & D		GLA	47. DMW-9973393		34,677	0
R&D		GKA	47. DUE-9653190		9,755	0
R & D		GLA	47. DUE-9653726		61,622	0
R & D		GLA	47. DUE-9750764		(3,714)	0
R & D		GLA	47. DUE-9850556		(7,450)	0
R & D		GLA	47. DUE-9851197		1,399	0
R & D		GLA	47. DUE-995-0910		6,085	0
R & D		GLA	47. DUE-9980866		6,435	0
R & D		GLA	47. EAR-9614228		14,515	0
R & D		GLA	47. EAR-9707054		(4,208)	0
R & D		GLA	47. EAR-9725140		11,926	0
R & D		GLA	47. EAR-9908971		18,579	0
R & D		GLA	47. ECS-9523327		30,129	0
R & D		GLA	47. EEC-0000405		5,630	0
R & D		GLA	47. EEC-9523662		158,137	0
R & D		GLA	47. EEC-9622627		(613)	0
R & D		GLA	47. EEC-9700775		110,839	0
R & D		GLA	47. EEC-9729255		80,277	0
R & D		GLA	47. EEC-9812842		48,632	0
R & D		GLA	47. EIA-9732601		(2,266)	0
R&D		GKA	47. ESI-9550545		15,964	0
R & D		GLA	47. ESI-9553529		3	0
R & D		GLA	47. IIS-9800899		76,508	0
R & D		GLA	47. INT-9726212		257	0
R & D		GLA	47. INT-9816110		10,598	0
R&D		GKA	47. MCB-9904006		48,914	0
R & D		GLA	47. OCE-9416088		3,313	0
R&D		GGB	47. OPP-9614632		(1,389)	0
R&D		GKA	47. SES-9973402		32,855	0

SUBTOTAL DIRECT FROM:

42,264,537

1,803,878

PASS-THROUGH PROGRAMS FROM:

AMERICAN EDUCATIONAL RESEARCH

Mathematical and Physical Sciences

GFD 47.049 / 47.155 04 026

34

0

ARIZONA STATE UNIVERSITY

Engineering Grants

GFB 47.041 / 47.KMD2414-25-6/SUB

(609)

0

Biological Sciences

GFB 47.074 / 47.00-134

30,452

0

R & D

GLA 47. HRD-9623615

12,277

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ASSOC. FOR COMPUTING MACHINERY R & D		GLA	47. E1A-9812016	10,597	0
Arizona State University Education and Human Resources		GGB	47.076 / 47. KMD5270-4-19/SUB F98	110	0
BELOIT COLLEGE Social, Behavioral, and Economic Sciences		GFB	47.075 / 47. DUE-9455918(NSF)	130,860	0
BOULDER MATERIAL SYSTEMS Engineering Grants		GFB	47.041 / 47. OCG4232B	6,137	0
CALIFORNIA INST OF TECHNOLOGY R & D		GLA	47. DMS-9615858	76,213	0
CALIFORNIA INSTITUTE OF TECHNOLOGY Social, Behavioral, and Economic Sciences		GFB	47.075 / 47. PO# PC176225	(41)	0
CARNEGIE MELLON UNIVERSITY Mathematical and Physical Sciences		GFB	47.049 / 47. 543072-55801	94,330	0
DREXEL UNIVERSITY R & D		GLA	47. INT-9726781	1,602	0
DUKE UNIVERSITY Mathematical and Physical Sciences		GFB	47.049 / 47. 99-SC-NSF-1010	8,309	0
GEORGIA STATE UNIVERSITY Geosciences		GFB	47.050 / 47. 12-798-01	13,105	0
HAZEN RESEARCH R & D		GLA	47. NOT GIVEN	53,874	0
Harvard University Mathematical and Physical Sciences		GGB	47.049 / 47. ATM-9821044	9,150	0
INTERNATIONAL COMPUTER SCIENCE INSTITUTE Computer and Information Science and Engineering		GFB	47.070 / 47. NSF IRI-9618838	41,589	0
ITN ENERGY SYSTEMS, INC. Mathematical and Physical Sciences		GFB	47.049 / 47. AGREEMENT/SUB-NSF	28,902	0
Iowa State University R&D		GGB	47.00-1155-03	1,815	0
KAJ, LLC Engineering Grants		GFB	47.041 / 47. PROJECT AGREEMENT	60,725	0
MARINE BIOLOGICAL LABORATORY Geosciences		GFB	47.050 / 47. 98221646	5,852	0
Geosciences		GFB	47.050 / 47. PO 24602566	12,467	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY Computer and Information Science and Engineering		GFB	47.070 / 47. 5700000142	58,090	0
MATERIALS RESEARCH GROUP, INC R & D		GLA	47. NOT GIVEN	25,860	0
MICHIGAN STATE UNIVERSITY Social, Behavioral, and Economic Sciences		GFB	47.075 / 47. 632590	43,265	0
NATIONAL RESEARCH COUNCIL Mathematical and Physical Sciences		GFB	47.049 / 47. 97-98 TWINNING PROG	5,774	0
NORTHWEST RESEARCH ASSOCIATES INC Engineering Grants		GFB	47.041 / 47. NWRA-97-S-022	25,115	0
New Mexico State University Biological Sciences		GGB	47.074 / 47. 1434-HQ-96-GR-02687 S	3,877	0
R&D		GGB	47.000363	7,088	0
R&D		GGB	47.000382	22,958	0
OHIO STATE UNIVERSITY Geosciences		GFB	47.050 / 47. PENDING	29,563	0
Geosciences		GFB	47.050 / 47. RF833233	11,442	0
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION Computer and Information Science and Engineering		GFB	47.070 / 47. 354151	9,884	0
Ohio State University Geosciences		GGB	47.050 / 47. RF 847415/739204	6,614	0
Oregon State University Computer and Information Science and Engineering		GGB	47.070 / 47. SUB NO. S0442A-01	13,106	0
PURDUE UNIVERSITY Mathematical and Physical Sciences		GFB	47.049 / 47. PENDING	70,835	0
Physical Sciences, Inc. R&D		GGB	47. SUBCONTRACT PRIME#DMI-9	1,396	0
RXKINETIX INC Engineering Grants		GFB	47.041 / 47. PO# 8673	1,824	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SRI INTERNATIONAL					
Engineering Grants		GFB	47.041 / 47.17-000359	6,715	0
Engineering Grants		GFB	47.041 / 47.17-000378	12,379	0
Engineering Grants		GFB	47.041 / 47.SUB/REC 9804930	134,295	0
STATE UNIVERSITY NEW YORK AT STONY BROOK					
Geosciences		GFB	47.050 / 47.431-3860A	98,424	0
TEXAS A&M RESEARCH FOUNDATION					
Geosciences		GFB	47.050 / 47.F000906 & F000941	9,928	0
Geosciences		GFB	47.050 / 47.USSSP-208	7	0
UCAR-NCAR-Nat Ctr for Atmospheric Res R&D		GGB	47.S97-87985	40,752	0
UNIV OF TENN					
Geosciences		GGH	47.050	57,165	0
UNIV OF WISC					
R&D		GGH	47.175A420,144-HD61	54,129	0
UNIVERSITY CORP. FOR ATMOSPHER Mathematical and Physical Sciences		GFD	47.049 / 47.S99-17969	33,866	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARCH					
Engineering Grants		GFB	47.041 / 47.S00-19302	45,483	0
Engineering Grants		GFB	47.041 / 47.S9156	3	0
Engineering Grants		GFB	47.041 / 47.S98-95031	16,635	0
Mathematical and Physical Sciences		GFB	47.049 / 47.S99-11819	408	0
UNIVERSITY OF ALABAMA					
Mathematical and Physical Sciences		GFB	47.049 / 47.OPP-9810219	129,956	0
Geosciences		GFB	47.050 / 47.47.049/OPP-9813061	163	0
UNIVERSITY OF ALASKA					
Mathematical and Physical Sciences		GFB	47.049 / 47.PENDING	5,000	0
UNIVERSITY OF ARIZONA					
Mathematical and Physical Sciences		GFB	47.049 / 47.Y501756	5,072	0
UNIVERSITY OF CALIFORNIA AT SANTA BARBARA					
Engineering Grants		GFB	47.041 / 47.KK8027	12,205	0
UNIVERSITY OF CALIFORNIA BERKLEY					
Mathematical and Physical Sciences		GFB	47.049 / 47.SA2384JB	16,869	0
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.SA2174JB	1,645	0
UNIVERSITY OF CALIFORNIA LOS ANGELES					
Engineering Grants		GFB	47.041 / 47.1010-G-7B921	137,959	0
UNIVERSITY OF CHICAGO					
Mathematical and Physical Sciences		GFB	47.049 / 47.OPP-8920223	221	0
UNIVERSITY OF DELAWARE					
Geosciences		GFB	47.050 / 47.B-444160	67	0
UNIVERSITY OF MINNESOTA					
Computer and Information Science and Engineering		GFB	47.070 / 47.V5216145401	66	0
UNIVERSITY OF NEW MEXICO					
Engineering Grants		GFB	47.041 / 47.3-19122-7810	48,795	0
UNIVERSITY OF OREGON					
Geosciences		GFB	47.050 / 47.SUBGRANT 203361A	82,871	0
UNIVERSITY OF PITTSBURGH					
R & D		GLA	47.EEC-9872498	30,700	0
UNIVERSITY OF SOUTH FLORIDA					
R & D		GLA	47.E1A-9732601	1,813	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Geosciences		GFB	47.050 / 47.699717	(2,356)	0
Geosciences		GFB	47.050 / 47.PO 042831	3,885	0
UNIVERSITY OF TEXAS AT AUSTIN					
Geosciences		GFB	47.050 / 47.UTA98-0255	19,921	0
UNIVERSITY OF WASHINGTON					
Geosciences		GFB	47.050 / 47.716650	13,822	0
UNIVERSITY OF WYOMING					
Geosciences		GFB	47.050 / 47.NSFLOC4800/4802SUBC	35,379	0
University of Alabama					
Engineering Grants		GGB	47.041 / 47.OPP-9813061	556	0
Biological Sciences		GGB	47.074 / 47.OPP-9810219	88,306	0
University of California at Davis					
Biological Sciences		GGB	47.074 / 47.CSU95RA1129(CW)	16,846	0
Biological Sciences		GGB	47.074 / 47.SA6245	10,713	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Vocational Rehabilitation for Disabled Veterans		GFD	64.116	1	0
SUBTOTAL DIRECT FROM:				----- 1	----- 0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				----- 1	----- 0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Sharing Specialized Medical Resources		GFE	64.018	76,370	0
Veterans Rehabilitation: Alcohol and Drug Dependence		GFB	64.019	22	0
SUBTOTAL DIRECT FROM:				----- 76,392	----- 0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				----- 76,392	----- 0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				----- 83,787	----- 0

ENVIRONMENTAL PROTECTION AGENCY					
ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL PROTECTION AGENCY					
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GFD	66.606	25,551	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GGB	66.606	737,008	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GLA	66.606 / 66.C X 827973-01-0	53,092	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GLA	66.606 / 66.X-98823501	8,923	0
R & D		GLA	66.8X-0399-NTEX	58,193	0
Unclassified Grants and Contracts		GGB	66.900	945	0
R & D		GLA	66.9W-2158-NALX	20,380	0
R & D		GLA	66.CP998933-01-0	34,291	0
R & D		GLA	66.MM998737-01-0	(396)	0
R & D		GLA	66.OA-0141-NAEX	24,000	0
R & D		GLA	66.PO 9A-0762-NAEX	10,000	0
R & D		GLA	66.R 825398-01-0	51,263	0
R&D		GGB	66.R 826131-01-0	112,626	0
R & D		GLA	66.R 826651-01-0	50,402	14,302
R & D		GLA	66.R 826684-01-0	129,183	0
R&D		GGB	66.X 82833601-0	223	0
SUBTOTAL DIRECT FROM:				----- 1,315,684	----- 14,302
PASS-THROUGH PROGRAMS FROM:					
American Water Works Assc. Research Fd.					
R&D		GGB	66.341-98	27,662	45,861
CH2M Hill					
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GGB	66.606 / 66.18368	109	0
Delta Soil Conservation District					
R&D		GGB	66.99-CB01	7,497	0
Kansas State University					
R&D		GGB	66.S00022	66,716	0
Pacific Environmental Services, Inc.					
R&D		GGB	66.68-D-98-004-CR-001	144,820	0
Wright State University					
R&D		GGB	66.BC4882 & BE4882 AMEND #3	21,845	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 268,649	----- 45,861

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				1,584,333	60,163
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY Environmental Protection Consolidated Grants: Program Support		GFB	66.600	18,399	0
SUBTOTAL DIRECT FROM:				18,399	0
PASS-THROUGH PROGRAMS FROM:					
Society for Range Management Environmental Protection Consolidated Grants: Program Support		GGB	66.600 / 66.X 998400-01-0	1,485	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,485	0
SUBTOTAL OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY				19,884	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY Air Pollution Control Manpower Training		GFE	66.003	179,475	0
SUBTOTAL DIRECT FROM:				179,475	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				179,475	0
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY Environmental Education Grants		GFB	66.951	1,960	0
Environmental Education Grants		GGB	66.951	354,354	0
SUBTOTAL DIRECT FROM:				356,314	0
SUBTOTAL OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY				356,314	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Protection: Consolidated Research		GFB	66.500	1,263,182	799,044
Environmental Protection: Consolidated Research		GFD	66.500	10,223	0
Environmental Protection: Consolidated Research		GGB	66.500	317,698	0
Environmental Protection: Consolidated Research		GLA	66.500 / 66.R 826733-01-0	141,274	0
Air Pollution Control Research		GGB	66.501	90,745	0
Pesticides Control Research		GGB	66.502	336,832	0
Pesticides Control Research		GLA	66.502 / 66.C R 824053-01-0	0	15,943
Water Pollution Control: Research, Development, and Demonstration		GGB	66.505	82,646	0
SUBTOTAL DIRECT FROM:				2,242,600	814,987
PASS-THROUGH PROGRAMS FROM:					
ARIZONA STATE UNIVERSITY					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.99-116SG	116,330	0
Environmental Protection: Consolidated Research		GFB	66.500 / 66.99-120SG	38,323	0
CORNELL UNIVERSITY MEDICAL COLLEGE					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.29067-5581	984	0
ENVIRONMENTAL SCIENCE AND ENGINEERING INC					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.S68D98112-STEOP-701	3,771	0
Iowa State University					
Water Pollution Control: Research, Development, and Demonstration		GGB	66.505 / 66.429-46-01 AMEND #01	36,689	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
KANSAS STATE UNIVERSITY					
Environmental Protection: Consolidated Research		GLA	66.500 / 66. R 825549-01-0	17,009	0
Environmental Protection: Consolidated Research		GLA	66.500 / 66. R 825550-01	4,785	0
Environmental Protection: Consolidated Research		GLA	66.500 / 66. R825549-01	3,174	0
Environmental Protection: Consolidated Research		GFB	66.500 / 66. S99011	8,420	0
Solid Waste Disposal Research		GFB	66.504 / 66. 367-900/KSU# 94-29	29	0
Solid Waste Disposal Research		GFB	66.504 / 66. S98016	7,389	0
Kansas State University					
Environmental Protection: Consolidated Research		GGB	66.500 / 66. S00023	10,655	0
QST ENVIRONMENTAL INC					
Environmental Protection: Consolidated Research		GFB	66.500 / 66. S68D98112-SITEOP701	268	0
RESOURCES FOR THE FUTURE					
Environmental Protection: Consolidated Research		GFB	66.500 / 66. AGREEMENT	12,801	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				260,627	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY				2,503,227	814,987
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY					
Solid Waste Management Assistance		GGB	66.808	(1,384)	0
SUBTOTAL DIRECT FROM:				(1,384)	0
SUBTOTAL OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY				(1,384)	0
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
Water Quality Management Planning		GFB	66.454	157,790	12,538
SUBTOTAL DIRECT FROM:				157,790	12,538
PASS-THROUGH PROGRAMS FROM:					
Montana State University					
National Estuary Program		GGB	66.456 / 66. GC023-00-Z1054	27,160	0
WATER ENVIRONMENT RESEARCH FOUNDATION					
Water Quality Management Planning		GFB	66.454 / 66.96-1RM-1	1,464	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				28,624	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY				186,414	12,538
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				4,828,263	887,688

NUCLEAR REGULATORY COMMISSION					
NUCLEAR REGULATORY COMMISSION					
PASS-THROUGH PROGRAMS FROM:					
Southwest Research Institute					
R&D		GGB	77.999080P TO 1 / NRC-02-97	499	0
R&D		GGB	77.999081P NRC-02-97-009	2,108	0
R&D		GGB	77.999089P TO 3 / NRC-02-97	10,898	0
R&D		GGB	77.999155P TO #5	1,892	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				15,397	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				15,397	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
DIRECT FROM:					
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
Radiation Control: Training Assistance and Advisory Counseling		GGB	77.001	88	0
SUBTOTAL DIRECT FROM:				88	0
PASS-THROUGH PROGRAMS FROM:					
Southwest Research Institute					
Radiation Control: Training Assistance and Advisory Counseling					
		GGB	77.001 / 77.99034	9,896	0
Radiation Control: Training Assistance and Advisory Counseling		GGB	77.001 / 77.999097P/TO #4	3,770	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				13,666	0
SUBTOTAL OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION				13,754	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				29,151	0

DEPARTMENT OF ENERGY					
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
R & D		GLA	81.19X-ST793C; TASK 10	6,660	0
R & D		GLA	81.19X-ST793C; TASK 11	35,759	0
R & D		GLA	81.19X-ST793C; TASK 6	9	0
R & D		GLA	81.19X-ST793C; TASK 7	(753)	0
R & D		GLA	81.19X-ST793C; TASK 8	18,317	0
R & D		GLA	81.19X-ST793C; TASK 9	8,627	0
R & D		GLA	81.19X-SW314C	72,706	0
R & D		GLA	81.400000800	52,628	0
R & D		GLA	81.645AXMLB-9W	(108)	0
R & D		GLA	81.646AXMLB-9W	4,230	0
R & D		GLA	81.AAD-8-18669-04	(278)	0
R & D		GLA	81.ACG-8-17106-01	18,409	0
R & D		GLA	81.BG-4210	14,470	0
R & D		GLA	81.C96-175954 TO2	27,652	0
R & D		GLA	81.C96-175954; TO #1	36,273	0
R & D		GLA	81.C96-175954; TO 001	43,132	0
R & D		GLA	81.DE-AF26-99FT00559	29,090	0
R & D		GLA	81.DE-AP26-98FT00796	7,920	0
R & D		GLA	81.DE-FC02-00CH11021	16,358	0
R & D		GLA	81.DE-FC07-001D13850	96,310	0
R&D		GGB	81.DE-FC36-95G010093 A002	(6,697)	0
R&D		GGB	81.DE-FG03-93ER40788 AMEND	51,049	0
R&D		GGB	81.DE-FG03-93ER40788 AMEND	396,852	0
R & D		GLA	81.DE-FG03-93ER40789	160,995	0
R&D		GGB	81.DE-FG03-94ER61748, AMEND	204,725	0
R & D		GLA	81.DE-FG03-95ER14568	108,602	0
R&D		GGB	81.DE-FG03-95ER62102 A005	220,792	0
R & D		GLA	81.DE-FG03-96ER45575	131,913	0
R & D		GLA	81.DE-FG03-96ER45600	21,691	0
R&D		GGB	81.DE-FG03-96ER62167 M004	27,884	0
R&D		GGB	81.DE-FG03-97ER14808 AMEND	121,587	0
R & D		GLA	81.DE-FG03-98ER14908	206,566	0
R&D		GGB	81.DE-FG07-98ER62541 M002	164,897	0
R & D		GLA	81.DE-FG26-99FT40585	31,983	0
R & D		GLA	81.G7052-0018-23	23,424	0
R & D		GLA	81.H1801-0019-2G	57,921	0
R & D		GLA	81.HZ-2-12083-1	(701)	0
R & D		GLA	81.KCQ-0-30600-06	6,121	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R & D		GLA	81. KCR-6-15329-01	38,878	0
R & D		GLA	81. KCR-6-15329-05	21,261	0
R & D		GLA	81. KCR-6-15329-06	3,673	0
R & D		GLA	81. KCR-6-15329-07	6,096	0
R & D		GLA	81. KCR-6-15329-08	957	0
R & D		GLA	81. KCR-6-15329-09	17,103	0
R & D		GLA	81. KCR-6-15329-10	5,013	0
R & D		GLA	81. KDJ-0-30600-01	12,845	0
R & D		GLA	81. KDJ-0-30600-02	6,167	0
R & D		GLA	81. KDJ-0-30600-03	32,128	0
R & D		GLA	81. KDJ-0-30600-04	3,504	0
R & D		GLA	81. KDJ-0-30600-05	18,820	0
R & D		GLA	81. LF-6540	20,507	0
R & D		GLA	81. PO 3534	12,801	0
R & D		GLA	81. PO 7672	17,332	0
R & D		GLA	81. PO 7698	15,880	0
R & D		GLA	81. XAK-8-17619-28	294,551	0
R & D		GLA	81. XAK-8-17619-31	60,961	0
R & D		GLA	81. XDJ-0-30603-01	8,390	0
R & D		GLA	81. XSX669	271,131	0
SUBTOTAL DIRECT FROM:				3,285,013	0
PASS-THROUGH PROGRAMS FROM:					
AMERICAN IRON AND STEEL INST R & D		GLA	81. DE-FC07-971D13554	72,876	0
AMERICAN IRON AND STEEL INST. R & D		GLA	81. DE-FC07-971D13554	182,345	0
Battelle Memorial Institute R&D		GGB	81. 353801-A05	(799)	0
CARGILL DOW POLYMERS, LLC Alternative Fuel Transportation Program		GLA	81.111 / 81. DE-FC02-99CH11010	79,123	0
GLOBAL SOLAR ENERGY LLC R & D		GLA	81. ZAX-8-17647-11	30,859	0
GREEN DEVELOPMENT R & D		GLA	81. NOT GIVEN	(5,504)	0
INSTITUTE OF GAS TECHNOLOGY R & D		GLA	81. ACG-7-15177-02	(707)	0
INSTITUTE OF GAS TECHNOLOGY R & D		GLA	81. NOT GIVEN	9,981	0
ITN ENERGY STSTEMS R & D		GLA	81. DE-AC36-83CH10093	59,163	0
Kaiser - Hill Company, L.L.C. R&D		GGB	81. KH 800211 1MB1 MOD 04	10,126	0
Michigan State University R&D		GGB	81.613216A AMEND #03	106,478	0
Michigan State University R&D		GGB	81. AGREEMENT NO. 61-2288A #	8,297	0
Midwest Research Institute - NREL R&D		GGB	81. KAK-8-17685-04 MOD #1	25,799	0
Midwest Research Institute - NREL R&D		GGB	81. XAC-3-11185-01 MOD 1	(1,245)	0
NIPSCO R & D		GLA	81. 4500013009	17,575	0
PETROLEUM TECHNOLOGY TRANSF CO R & D		GLA	81. DE-FC26-98BC15118	122,809	0
Sandia Corporation/Sandia National Lab. R&D		GGB	81. LC-3449 AMD. NO. 9	98,194	0
Stanford University R&D		GGB	81.00-1385-04	28,443	0
TDA RESEARCH, INC R & D		GLA	81. NOT GIVEN	197	0
UNIVERSITY OF UTAH R & D		GLA	81. DE-AC07-95ID13274	107	0
Univ Chicago/Argonne Univ Assoc-Argn Lab R&D		GGB	81.)F-00264	8,578	0
Univ Chicago/Argonne Univ Assoc-Argn Lab R&D		GGB	81. OB-00331	7,988	0
University of California at Davis					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	81.92RA0294-UOC2 AMEND #2	19,101	0
R&D		GGB	81.92RA0294-UOC2 AMEND #1	21,335	0
R&D		GGB	81.W/GEC 97-007-CSU	660	0
University of Georgia					
R&D		GGB	81.RR267-055/4895914 MOD 3	69,642	0
University of Minnesota					
R&D		GGB	81.M4166262101 AMEND #02	39,431	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 1,010,852	----- 0
SUBTOTAL DEPARTMENT OF ENERGY				----- 4,295,865	----- 0
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
LOCKHEED MARTIN					
National Energy Information Center		GFB	81.039 / 81.87X-SY844V	1,355	0
STANFORD UNIVERSITY					
National Energy Information Center		GFB	81.039 / 81.SLAC-0000013566	56,535	0
National Energy Information Center		GFB	81.039 / 81.SLAC-0000017114	31,911	0
UT BATTELLE LLC					
National Energy Information Center		GFB	81.039 / 81.4500007776	93,992	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 183,793	----- 0
SUBTOTAL ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY				----- 183,793	----- 0
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
TUFTS UNIVERSITY					
Conservation Research & Development		GFB	81.086 / 81.SUB/FG02-98ER62665	55,774	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 55,774	----- 0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				----- 55,774	----- 0
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
Renewable Energy Research & Development		GFB	81.087	77,796	0
Renewable Energy Research & Development		GFD	81.087	217	0
SUBTOTAL DIRECT FROM:				----- 78,013	----- 0
PASS-THROUGH PROGRAMS FROM:					
CERAMEM CORPORATION					
Renewable Energy Research & Development		GFB	81.087 / 81.CERAMEM-NOBLE	55,723	0
Fermi Ntl Accelerator Lab (Fermi Lab)					
Renewable Energy Research & Development		GGB	81.087 / 81.PO 524126 REV 1	97,718	0
NATIONAL RENEWABLE ENERGY LABORATORY					
Renewable Energy Research & Development		GFB	81.087 / 81.162658	3,988	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-04	18,814	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-06	(349)	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-15	8,057	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-17	42,041	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-18	35,992	0
Renewable Energy Research & Development		GFB	81.087 / 81.XAD-7-17622-01	6,416	0
Renewable Energy Research & Development		GFB	81.087 / 81.XAM-7-17202-01	4,227	0
Renewable Energy Research & Development		GFB	81.087 / 81.XCD-5-15196-01	1	0
Renewable Energy Research & Development		GFB	81.087 / 81.XCK-5-14318-05	74	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Renewable Energy Research & Development		GFB	81.087 / 81.XCL-8-18064-01	(19,062)	0
Renewable Energy Research & Development		GFB	81.087 / 81.XCX-9-29204-01	66,872	0
Renewable Energy Research & Development		GFB	81.087 / 81.XCX-9-29204-04	99,070	0
UNIVERSITY OF NEBRASKA LINCOLN					
Renewable Energy Research & Development		GFB	81.087 / 81.LWT 62-123-06541	70,483	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				-----	-----
				490,065	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				-----	-----
				568,078	0
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
University-Laboratory Cooperative Program		GGB	81.004	802,643	78,385
Used Energy-Related Laboratory Equipment Grants		GFB	81.022	626	0
Office of Science Financial Assistance Program		GFB	81.049	5,815,600	157,405
Office of Science Financial Assistance Program		GFE	81.049	238,910	367,906
Office of Science Financial Assistance Program		GGB	81.049	997,424	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG03-93ER14363	91,290	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG03-95ER14568	13,305	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG03-95ER54303	57,175	0
Office of Scientific & Technical Information		GFB	81.064	115,593	0
SUBTOTAL DIRECT FROM:				-----	-----
				8,132,566	603,696
PASS-THROUGH PROGRAMS FROM:					
Battelle, Pacific Northwest Laboratories					
University-Laboratory Cooperative Program		GGB	81.004 / 81.296727-A-02 DE-ACO	27,454	0
FERMI NATIONAL ACCELERATOR LAB					
University-Laboratory Cooperative Program		GFD	81.004 / 81.PO 524631	34,314	0
FERMI NATIONAL ACCELERATOR LABORATORY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.521463	33,363	0
INDIANA UNIVERSITY					
University-Laboratory Cooperative Program		GFB	81.004 / 81.10807-0234	4,374	139,920
LAWRENCE LIVERMORE NATIONAL LABORATORY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.B347880	673,640	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.B501666	13,806	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.B509471	50,351	0
LOS ALAMOS NATIONAL LABORATORIES					
Office of Scientific & Technical Information		GFB	81.064 / 81.10486-001-00-2G	10,191	0
Martin Marietta Corporation					
University-Laboratory Cooperative Program		GGB	81.004 / 81.19X-SM842V MOD 3	2,331	0
Midwest Research Institute - NREL					
University-Laboratory Cooperative Program		GGB	81.004 / 81.KAK-8-17685-02 MOD 2	1,303	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.XCV-7-16620-02 MOD 2	2,531	0
NATIONAL RENEWABLE ENERGY LABORATORY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-01	2,393	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-02	28,354	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-10	4,016	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-12	31	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-13	24,432	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-8-16810-11	19,466	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KCE-8-16810-14	22,564	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KDJ-9-29638-01	27,809	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KDJ-9-29638-02	17,299	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KDJ-9-29638-04	19,277	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.NREL-0CG1001B	76	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.XAK-8-18687-01	85,769	0
Oak Ridge Associated Universities					
University-Laboratory Cooperative Program		GGB	81.004 / 81.97-1937-06	53,708	0
Powerlight Corporation					
University-Laboratory Cooperative Program		GGB	81.004 / 81.4916355	47,454	0
ROCKY FLATS LOCAL IMPACTS INITIATIVE TASK FORCE					
Office of Science Financial Assistance Program		GFB	81.049 / 81.1296.50.1717B	3,641	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SANDIA NATIONAL LABORATORIES									
	Office of Science Financial Assistance Program				GFB		81.049 / 81.4393	38,682	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.6595	10,031	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.AP-6350	1	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.AS-5666	78,084	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.AS-9991	(6,019)	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.AY-0642	(1,389)	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.BA-0375	2,014	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.BB-2621	83,822	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.BC-6501	45,815	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.BF-3574	24,976	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.BG-2201	19,415	0
STANFORD UNIVERSITY									
	University-Laboratory Cooperative Program				GFD		81.004 / 81.PRO690	2,768	0
Sandia Corporation/Sandia National Lab.									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.AW-7803 AMEND #2	(4,904)	0
	University-Laboratory Cooperative Program				GGB		81.004 / 81.BE-8306	5,000	0
TULANE UNIVERSITY									
	Office of Science Financial Assistance Program				GFB		81.049 / 81.TUL-020-94/95	1	0
	Office of Science Financial Assistance Program				GFB		81.049 / 81.TUL-032-95/96	41,697	0
	Office of Science Financial Assistance Program				GFD		81.049 / 81.TUL08399/00	2,117	0
Tulane University									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.TUL-045-96/97	(2,995)	0
	University-Laboratory Cooperative Program				GGB		81.004 / 81.TUL-062-98/99 MOD #1	96,245	0
U.S. Enrichment Corporation									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.USECHQ-95-C-0129, MOD	4,053	0
UCAR-NCAR-Nat Ctr for Atmospheric Res									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.UCAR SR98-96755 MOD	20	0
UNIVERSITY OF CALIFORNIA AT SANTA BARBARA									
	Office of Science Financial Assistance Program				GFB		81.049 / 81.KK6017	1,644	0
Univ California-Lawrence Berkeley Lab									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.6450938	516,922	0
Univ Chicago/Argonne Univ Assoc-Argn Lab									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.W-31-109-ENG-38	32,756	0
Univ. California-Los Alamos National Lab									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.E12260017-3C MOD 02	3,667	0
	University-Laboratory Cooperative Program				GGB		81.004 / 81.F9191-0019-2G	1,054	0
University of Georgia									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.RR267-055/4891744 MOD	58,264	0
	University-Laboratory Cooperative Program				GGB		81.004 / 81.RR267-055/5912804 MOD	1	0
University of Nebraska									
	University-Laboratory Cooperative Program				GGB		81.004 / 81.LWT 62-123-06516 AMD	0	8,671
	University-Laboratory Cooperative Program				GGB		81.004 / 81.LWT 62-123-06517 AMD	3	0
	University-Laboratory Cooperative Program				GGB		81.004 / 81.LWT 62-123-06533 MOD	60,244	10,808
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								2,323,936	159,399
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY								10,456,502	763,095
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY									
PASS-THROUGH PROGRAMS FROM:									
BATTELLE MEMORIAL INST PACIFIC NORTHWEST LAB									
	Office of Science and Technology for Environmental Management				GFB		81.104 / 81.354137-A05	5,849	0
UNIVERSITY OF CALIFORNIA AT DAVIS									
	Office of Science and Technology for Environmental Management				GFB		81.104 / 81.92RA0294-UOC-01	1,457	0
	Office of Science and Technology for Environmental Management				GFB		81.104 / 81.99RA0214-UOC-02	13,421	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								20,727	0
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY								20,727	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ROCKY FLATS ENVIRONMENTAL TECHNOLOGY SITE, OFFICE OF CIVIL RIGHTS AND DIVERSITY MANAGEMENT, DEPARTMENT OF ENERGY					
DIRECT FROM:					
ROCKY FLATS ENVIRONMENTAL TECHNOLOGY SITE, OFFICE OF CIVIL RIGHTS AND DIVERSITY MANAGEMENT, DEPARTMENT OF ENERGY Science & Engineering Training to Support Diversity-Related Programs R & D		GGB GLA	81.116 81.KH800022MW	100,047 23,628	0 55,717
SUBTOTAL DIRECT FROM:				123,675	55,717
SUBTOTAL ROCKY FLATS ENVIRONMENTAL TECHNOLOGY SITE, OFFICE OF CIVIL RIGHTS AND DIVERSITY MANAGEMENT, DEPARTMENT OF ENERGY				123,675	55,717
SUBTOTAL DEPARTMENT OF ENERGY				15,704,414	818,812

UNITED STATES INFORMATION AGENCY					
UNITED STATES INFORMATION AGENCY					
DIRECT FROM:					
UNITED STATES INFORMATION AGENCY International Visitors Program		GGB	82.004	72,792	0
SUBTOTAL DIRECT FROM:				72,792	0
SUBTOTAL UNITED STATES INFORMATION AGENCY				72,792	0
SUBTOTAL UNITED STATES INFORMATION AGENCY				72,792	0

DEPARTMENT OF EDUCATION					
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
PASS-THROUGH PROGRAMS FROM:					
CHILDRENS HOSPITAL Star Schools		GFE	84.203 / 84.PN9906-062	14,274	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				14,274	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				14,274	0
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION TRIO: Student Support Services		GGB	84.042	242,363	0
Fund for the Improvement of Postsecondary Education		GFB	84.116	249,532	0
Fund for the Improvement of Postsecondary Education		GFD	84.116	78,400	0
Fund for the Improvement of Postsecondary Education		GLA	84.116 / 84.P116B51710-97	4,053	0
Fund for the Improvement of Postsecondary Education		GLA	84.116 / 84.P116B70050	76,213	0
Graduate Assistance in Areas of National Need		GGB	84.200	66,374	0
SUBTOTAL DIRECT FROM:				716,935	0
PASS-THROUGH PROGRAMS FROM:					
OHIO UNIVERSITY Fund for the Improvement of Postsecondary Education		GFC	84.116 / 84.T 10386	4,267	0
PRAIRIE VIEW A&M RESEARCH FOUN Fund for the Improvement of Postsecondary Education		GFD	84.116 / 84.RF437521	24,818	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				29,085	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				746,020	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
National Institute on Disability and Rehabilitation Research	GFD		84.133	114,683	0
National Institute on Disability and Rehabilitation Research	GFE		84.133	173,585	34,890
SUBTOTAL DIRECT FROM:				-----	-----
				288,268	34,890
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				-----	-----
				288,268	34,890
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Bilingual Education: Professional Development	GFD		84.195	227,066	0
SUBTOTAL DIRECT FROM:				-----	-----
				227,066	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				-----	-----
				227,066	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
National Institute on Student Achievement, Curriculum, and Assessment	GFC		84.305	58,903	0
National Institute on Early Childhood Development and Education	GFE		84.307	246,150	0
SUBTOTAL DIRECT FROM:				-----	-----
				305,053	0
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF CALIFORNIA LOS ANGELES					
Educational Research and Development	GFB		84.117 / 84.0070-G-7B419	(1,097)	0
Educational Research and Development	GFB		84.117 / 84.0070-G-9H810	259,442	0
Educational Research and Development	GFB		84.117 / 84.0070G7B419	76	0
Educational Research and Development	GFB		84.117 / 84. PENDING	93,488	0
Educational Research and Development	GFB		84.117 / 84. UCLA 0070 G29333	(97)	0
Educational Research and Development	GFB		84.117 / 84. UCLA0070 G 39658 02	13	0
National Institute on Student Achievement, Curriculum, and Assessment	GFB		84.305 / 84. UCLA 0070 G 39658	(1,113)	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ					
National Institute on the Education of At-Risk Students	GFB		84.306 / 84. SC96243-L	52,137	0
National Institute on the Education of At-Risk Students	GFB		84.306 / 84. SC96243-U	18,367	0
UNIVERSITY OF NORTH CAROLINA					
National Institute on Early Childhood Development and Education	GFE		84.307 / 84. R307A60004-97	(234)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				-----	-----
				420,982	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				-----	-----
				726,035	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Special Education: Innovation and Development	GFD		84.023	382,702	106,028
Special Education: Innovation and Development	GFE		84.023	4,290	9,872
Early Education for Children with Disabilities	GFB		84.024	68,300	0
Secondary Education and Transitional Services for Youth with Disabilities	GFC		84.158	(471)	0
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	GFB		84.324	144,073	0
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	GFC		84.324	72,172	0
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	GFD		84.324	267,996	44,024
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	GFE		84.324	143,881	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFB	84.325	27,327	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFD	84.325	312,979	3,678
SUBTOTAL DIRECT FROM:				1,423,249	163,602
PASS-THROUGH PROGRAMS FROM:					
CHILDRENS HOSPITAL					
Special Education: Program for Severely Disabled Children		GFE	84.086 / 84.TCH 97-CO	62,025	0
ERIKSON INSTITUTE					
Special Education: Innovation and Development		GFD	84.023 / 84. 41451607	23,763	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				85,788	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,509,037	163,602
SUBTOTAL DEPARTMENT OF EDUCATION				3,510,700	198,492

DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Head Start		GFE	93.600	537,643	0
SUBTOTAL DIRECT FROM:				537,643	0
PASS-THROUGH PROGRAMS FROM:					
ABT ASSOCIATES INC					
Child Welfare Research and Demonstration		GFE	93.608 / 93.ABT 105-94-1925	(4,646)	58,126
CHILDRENS HOSPITAL					
Welfare Reform Research, Evaluations and National Studies (B) -		GFE	93.595 / 93.PN 9806-034	65,919	0
MATHEMATICA POLICY RESEARCH INC					
Head Start		GFE	93.600 / 93.MPR 8300-96-12	184,795	0
Head Start		GFE	93.600 / 93.MPR 8507-98-19	(259)	0
OKLAHOMA STATE DEPARTMENT OF HEALTH					
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri		GFE	93.671 / 93.OKDOH R054996	196,570	47,218
UNIVERSITY NEBRASKA MEDICAL CENTER					
Grants to States for Access and Visitation Programs (B) -		GFE	93.597 / 93.PN9810-004	260	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				442,639	105,344
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				980,282	105,344
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GFE	93.048	20,592	0
SUBTOTAL DIRECT FROM:				20,592	0
PASS-THROUGH PROGRAMS FROM:					
DUKE UNIVERSITY					
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals		GFB	93.042 / 93.97-SC-NIA-1028	359	0
MATHEMATICA POLICY RESEARCH INC					
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GFE	93.048 / 93.MPR 8667-99-30	7,311	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				7,670	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				28,262	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Research on Healthcare Costs, Quality and Outcomes						GFE	93.226	20,701	0
SUBTOTAL DIRECT FROM:								-----	-----
								20,701	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								20,701	0
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Human Health Studies: Applied Research and Development						GFE	93.206	491,369	0
SUBTOTAL DIRECT FROM:								-----	-----
								491,369	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								491,369	0
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
National Research Services Awards						GFE	93.186	46	0
National Research Services Awards						GGB	93.186	30,515	0
SUBTOTAL DIRECT FROM:								-----	-----
								30,561	0
SUBTOTAL BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								-----	-----
								30,561	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Acquired Immunodeficiency Syndrome (AIDS) Activity						GFE	93.118	479	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention						GFB	93.135	2,827	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention						GFE	93.135	516,034	5,620
Injury Prevention and Control Research and State and Community Based Programs						GGB	93.136	598,423	0
Health Program for Toxic Substances and Disease Registry						GGB	93.161	133,843	0
Occupational Safety and Health Research Grants						GFB	93.262	16,482	0
Occupational Safety and Health Research Grants						GFE	93.262	137,853	246,524
Occupational Safety and Health Research Grants						GGB	93.262	1,131,276	0
Occupational Safety and Health: Training Grants						GGB	93.263	73,144	0
Immunization Grants						GFE	93.268	1,253,849	104,820
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GFE	93.283	298,358	109,326
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GGB	93.283	150,533	0
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance						GFD	93.944	158,813	0
Tuberculosis Demonstration, Research, Public and Professional Education						GGB	93.947	272,671	0
R & D						GLA	93.U60/CCU816929-01	679,470	0
SUBTOTAL DIRECT FROM:								-----	-----
								5,424,055	466,290
PASS-THROUGH PROGRAMS FROM:									
ASSOC OF TEACHERS OF PREVENTAT									
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GFD	93.283 / 93.TS270-13/13	2,839	0
Battelle Columbus Division									
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GGB	93.283 / 93.PO 151852 CHANGE #003	197,637	0
COLUMBIA UNIVERSITY									
Injury Prevention and Control Research and State and Community Based Programs						GFB	93.136 / 93.R49/CC4212753	5	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
	University of Utah			Centers for Disease Control and Prevention: Investigations and Technical Assistance		GGB	93.283 / 93.7802067-1	3,614	0
	WESTAT, INC			HIV Prevention Activities: Non-Governmental Organization Based		GFE	93.939 / 93.WESTAT N01HD33162	365,195	315,999
	SUBTOTAL PASS-THROUGH PROGRAMS FROM:							569,290	315,999
	SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							5,993,345	782,289
	DEPARTMENT OF HEALTH AND HUMAN SERVICES								
	DIRECT FROM:								
	DEPARTMENT OF HEALTH AND HUMAN SERVICES			R&D		GGB	93.263-MQ-916400-1	44,316	0
	SUBTOTAL DIRECT FROM:							44,316	0
	PASS-THROUGH PROGRAMS FROM:								
	Case Western Reserve University			R&D		GGB	93.CWRU 642-8921; N01-AI-45	41,974	0
	Gonex, Inc			R&D		GGB	93.96-1282-05	(296)	0
	Marshfield Medical Research Foundation			R&D		GGB	93.11600-6500-57096	2,501	0
	State University of New York			R&D		GGB	93.431-0772A R60620 AMD 3	123,478	0
	University of California-Los Angeles			R&D		GGB	93.1554 G 9B989	27,113	0
	University of Miami			R&D		GGB	93.M457989 1P01DC03013-01 A	83,568	0
				R&D		GGB	93.P01 DCO 3013	21,798	0
	SUBTOTAL PASS-THROUGH PROGRAMS FROM:							300,136	0
	SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							344,452	0
	FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
	DIRECT FROM:								
	FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			Food and Drug Administration: Research		GFE	93.103	15,607	0
				Food and Drug Administration: Research		GGB	93.103	99,008	0
	SUBTOTAL DIRECT FROM:							114,615	0
	SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							114,615	0
	HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
	PASS-THROUGH PROGRAMS FROM:								
	CENTER FOR HEALTH POLICY RESEARCH			Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 17-C-90435/801	16,533	0
				Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 500 94 0054	125,872	0
				Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 500 96 0004/TO	150,708	0
	NEW YORK DEPARTMENT OF HEALTH			Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.NYDOH C-015111	116,009	0
	POLICY CENTER INCORPORATED			Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 18C90617/8-03	94,241	0
				Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.POLICY 882 94	131,351	0
				Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.POLICY 898 38(1)	114,922	0
	SUBTOTAL PASS-THROUGH PROGRAMS FROM:							749,636	0
	SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							749,636	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
				Model State-Supported Area Health Education Centers		GFE	93.107	203,436	138,638
				Maternal and Child Health Federal Consolidated Programs		GFB	93.110	163,423	0
				Maternal and Child Health Federal Consolidated Programs		GFE	93.110	200,015	0
				Maternal and Child Health Federal Consolidated Programs		GGB	93.110	300,406	0
				AIDS Education and Training Centers		GFE	93.145	317,940	309,160
				Coordinated HIV Services and Access to Research for Children, Youth, Women, and Families		GFE	93.153	294,877	49,815
				Project Grants for Renovation or Construction of Non-Acute Health Care Facilities and Other Facilities		GFE	93.887	3,671,093	0
				Project Grants for Renovation or Construction of Non-Acute Health Care Facilities and Other Facilities		GGB	93.887	348,714	0
				Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		GGB	93.900	185,298	0
								-----	-----
SUBTOTAL DIRECT FROM:								5,685,202	497,613
PASS-THROUGH PROGRAMS FROM:									
ASSOC OF TEACHERS OF PREVENTATIVE MEDICINE									
				Grants for Preventive Medicine		GFE	93.117 / 93.ATPM TS 252-13/14	205,109	79,360
STATE OF MISSOURI									
				Maternal and Child Health Services Block Grant to the States		GFE	93.994 / 93.MO AOC8000274	4,803	0
University of Texas at Austin									
				Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.UTA96-0009 AMD 5	96,648	0
				Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.UTA96-0009 AMD 6	20,011	0
								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								326,571	79,360
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								6,011,773	576,973
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
PASS-THROUGH PROGRAMS FROM:									
ABT ASSOCIATES INC									
				State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.ABT 500 94 0061	64,866	0
				State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.ABT 500 95 0062	118,218	0
				State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.ABT 500 96 3(6)	373,691	0
RESEARCH TRIANGLE INSTITUTE									
				State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.RTI 4-53U-6613-01	229,062	0
URBAN INSTITUTE									
				State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.UI 100-97-0010-01	115,699	0
								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								901,536	0
SUBTOTAL HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								901,536	0
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
				Human Genome Research		GFB	93.172	(1,737)	0
								-----	-----
SUBTOTAL DIRECT FROM:								(1,737)	0
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								(1,737)	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
				Research Related to Deafness and Communication Disorders		GFB	93.173	324,906	172,451
				Research Related to Deafness and Communication Disorders		GFE	93.173	1,242,811	362,534
				Research Related to Deafness and Communication Disorders		GGB	93.173	192,235	0
								-----	-----
SUBTOTAL DIRECT FROM:								1,759,952	534,985

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:									
LOUISIANA STATE UNIVERSITY									
				Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.LSU R187697A	123,422	0
SMITH COLLEGE									
				Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.636026	113,553	0
				Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.636026-1	29,397	0
								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								266,372	0
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								2,026,324	534,985
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
				Biological Response to Environmental Health Hazards		GFD	93.113	170,506	0
				Biological Response to Environmental Health Hazards		GFE	93.113	957,397	21,216
				Biological Response to Environmental Health Hazards		GGB	93.113	218,330	0
				Biological Response to Environmental Health Hazards		GKA	93.113	18,009	0
				Applied Toxicological Research and Testing		GGB	93.114	190,301	67,019
				Biometry and Risk Estimation: Health Risks from Environmental Exposures		GFE	93.115	7,308	0
				Biometry and Risk Estimation: Health Risks from Environmental Exposures		GGB	93.115	4,694	0
				Oral Diseases and Disorders Research		GFB	93.121	394,611	0
				Oral Diseases and Disorders Research		GFE	93.121	273,986	0
				NIH Superfund Hazardous Substances: Basic Research and Education		GGB	93.143	947,229	0
				Mental Health Research Grants		GFB	93.242	1,599,390	121,537
				Mental Health Research Grants		GFC	93.242	14,205	0
				Mental Health Research Grants		GFD	93.242	3,624	0
				Mental Health Research Grants		GFE	93.242	6,054,056	50,899
				Mental Health Research Grants		GGB	93.242	128,772	0
				Alcohol Research Career Development Awards for Scientists and Clinicians		GFB	93.271	191,111	0
				Alcohol Research Career Development Awards for Scientists and Clinicians		GFE	93.271	207,708	0
				Alcohol Research Career Development Awards for Scientists and Clinicians		GGB	93.271	31,681	0
				Alcohol National Research Service Awards for Research Training		GFE	93.272	8,220	0
				Alcohol National Research Service Awards for Research Training		GGB	93.272	3,275	0
				Alcohol Research Programs		GFB	93.273	782,439	0
				Alcohol Research Programs		GFE	93.273	2,875,944	834
				Alcohol Research Programs		GGB	93.273	281,343	0
				Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards		GFB	93.277	249,157	0
				Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards		GFE	93.277	262,736	0
				Drug Abuse Research Programs		GFB	93.279	769,603	331,716
				Drug Abuse Research Programs		GFD	93.279	645,816	0
				Drug Abuse Research Programs		GFE	93.279	3,187,533	815,883
				Drug Abuse Research Programs		GGB	93.279	2,134,336	272,149
				Mental Health Research Career/Scientist Development Awards		GFB	93.281	192,083	0
				Mental Health Research Career/Scientist Development Awards		GFE	93.281	548,783	0
				Mental Health National Research Service Awards for Research Training		GFD	93.282	7,164	0
				Mental Health National Research Service Awards for Research Training		GGB	93.282	3,981	0
				Comparative Medicine		GGB	93.306	129,505	0
				Clinical Research		GFE	93.333	2,480,197	2,508,800
				Nursing Research		GFE	93.361	303,276	0
				Biomedical Technology		GFB	93.371	1,183,466	34,593
				Biomedical Technology		GFE	93.371	687,708	0
				Biomedical Technology		GGB	93.371	318,450	0
				Academic Research Enhancement Award		GKA	93.390	49,711	0
				Cancer Cause and Prevention Research		GFB	93.393	117,206	0
				Cancer Cause and Prevention Research		GFE	93.393	2,008,263	(5,079)
				Cancer Cause and Prevention Research		GGB	93.393	1,987,681	122,828
				Cancer Detection and Diagnosis Research		GFE	93.394	2,139,587	78,561
				Cancer Detection and Diagnosis Research		GGB	93.394	154,724	0
				Cancer Treatment Research		GFB	93.395	115,092	0
				Cancer Treatment Research		GFE	93.395	1,807,733	42,162
				Cancer Treatment Research		GGB	93.395	639,959	0
				Cancer Biology Research		GFB	93.396	316,716	0
				Cancer Biology Research		GFE	93.396	2,286,343	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

		GFE	93.397		5,202,090	448,546
Cancer Centers Support		GFE	93.398		640,351	19,274
Cancer Research Manpower		GGB	93.398		296,864	0
Cancer Research Manpower		GFB	93.399		89,033	4,057
Cancer Control		GFD	93.399		54,534	0
Cancer Control		GFE	93.399		627,043	16,936
Cancer Control		GLA	93.5	R01-ES06825-02	(2,889)	26,958
R & D		GFB	93.821		2,188,920	0
Cell Biology and Biophysics Research		GFE	93.821		1,200,141	0
Cell Biology and Biophysics Research		GGB	93.821		840,721	0
Cell Biology and Biophysics Research		GFB	93.837		750,053	0
Heart and Vascular Diseases Research		GFE	93.837		3,602,785	548,909
Heart and Vascular Diseases Research		GGB	93.837		83,930	0
Heart and Vascular Diseases Research		GFE	93.838		6,751,964	684,498
Lung Diseases Research		GGB	93.838		69,561	0
Lung Diseases Research		GFB	93.839		279,163	0
Blood Diseases and Resources Research		GFE	93.839		410,724	0
Blood Diseases and Resources Research		GFB	93.846		665,816	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846		1,619,752	19,025
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.847		58,970	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847		7,348,481	142,451
Diabetes, Endocrinology and Metabolism Research		GGB	93.847		234,320	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.848		3,510,405	0
Digestive Diseases and Nutrition Research		GFE	93.849		3,910,775	172,699
Kidney Diseases, Urology and Hematology Research		GGB	93.849		196,460	0
Kidney Diseases, Urology and Hematology Research		GFE	93.853		833,944	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.854		891,052	0
Biological Basis Research in the Neurosciences		GFE	93.854		4,663,078	693,593
Biological Basis Research in the Neurosciences		GGB	93.854		1,869,737	0
Biological Basis Research in the Neurosciences		GFB	93.855		30,056	0
Allergy, Immunology and Transplantation Research		GFE	93.855		2,124,563	182,743
Allergy, Immunology and Transplantation Research		GFB	93.856		1,147,144	0
Microbiology and Infectious Diseases Research		GFE	93.856		5,889,557	517,388
Microbiology and Infectious Diseases Research		GGB	93.856		7,372,363	575,653
Microbiology and Infectious Diseases Research		GFB	93.859		1,897,068	74,969
Pharmacology, Physiology, and Biological Chemistry Research		GFC	93.859		23,133	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859		2,272,056	0
Pharmacology, Physiology, and Biological Chemistry Research		GGB	93.859		879,128	0
Pharmacology, Physiology, and Biological Chemistry Research		GFB	93.862		3,081,149	75,662
Genetics and Developmental Biology Research and Research Training		GFE	93.862		2,986,910	0
Genetics and Developmental Biology Research and Research Training		GFB	93.862		590,187	0
Genetics and Developmental Biology Research and Research Training		GGB	93.863		2,669	0
Cellular and Molecular Basis of Disease Research		GFB	93.864		49,459	0
Population Research		GFE	93.864		532,437	0
Population Research		GGB	93.864		440,924	0
Center for Research for Mothers and Children		GFB	93.865		1,760,187	463,717
Center for Research for Mothers and Children		GFE	93.865		4,080,152	319,118
Center for Research for Mothers and Children		GGB	93.865		247,123	0
Center for Research for Mothers and Children		GFB	93.866		1,874,908	25,075
Aging Research		GFC	93.866		24,547	0
Aging Research		GFE	93.866		2,959,847	289,846
Aging Research		GGB	93.866		865,606	0
Aging Research		GKA	93.866		702	0
Aging Research		GFB	93.867		254,089	78,173
Vision Research		GFE	93.867		741,248	0
Vision Research		GFE	93.879		951,443	0
Medical Library Assistance		GFB	93.891		107,578	39,623
Alcohol Research Center Grants		GFE	93.891		1,253,740	388,991
Alcohol Research Center Grants		GGB	93.894		104,153	0
Resource and Manpower Development in the Environmental Health Sciences		GFE	93.929		83,262	0
Center for Medical Rehabilitation Research		GFE	93.934		64,755	11,354
Fogarty International Research Collaborati on Award		GGB	93.934		85,123	0
Fogarty International Research Collaborati on Award		GGB	93.939		2,559	0
Senior International Fellowships						

SUBTOTAL DIRECT FROM:

133,758,551

10,282,376

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
ADA TECHNOLOGIES, INC Biomedical Technology		GFD	93.371 / 93. 990722	15,000	0
AMC CANCER RESEARCH CENTER Cancer Research Manpower		GFE	93.398 / 93. AMC 738 - 7241	14,569	0
AMERICAN COLLEGE OF RADIOLOGY Cancer Treatment Research		GFE	93.395 / 93. ACOR CA21661	11,256	0
AMERICAN COLLEGE OF SURGEONS ONCOLGY GROUP Cancer Treatment Research		GFE	93.395 / 93. ACSOG 99-565	68	0
BAYLOR COLLEGE OF MEDICINE Research Infrastructure		GFB	93.389 / 93. 4600065934	24,197	0
BAYLOR COLLEGE OF MEDICINE Cancer Biology Research		GFE	93.396 / 93. BAYLOR PO 794774	68,590	0
BOWMAN GRAY SCHOOL OF MEDICINE Heart and Vascular Diseases Research		GFE	93.837 / 93. BCGM HL57435	2,255	0
CLEVER SYSTEMS, INC Mental Health Research Grants		GFE	93.242 / 93. CLEVER 9807-096	1,063	0
COLUMBIA HOSPITAL AT MEDICAL CITY DALLAS Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93. MCDH DK49368-05	945	0
COLUMBIA UNIVERSITY Center for Research for Mothers and Children		GFE	93.865 / 93. HD38652-01 1 R01	39,882	0
CORNELL UNIVERSITY MEDICAL COL Population Research		GFD	93.864 / 93. 352156078	11,193	0
CORNELL UNIVERSITY MEDICAL COL Population Research		GFD	93.864 / 93. 27221-5392	10,628	0
Case Western Reserve University Lung Diseases Research		GGB	93.838 / 93. 5 R01 HL55967-04	40,991	0
Case Western Reserve University Lung Diseases Research		GGB	93.838 / 93. 5 R01 HL55967-05	104,649	0
Case Western Reserve University Microbiology and Infectious Diseases Research		GGB	93.856 / 93. U01-AI 45430	19,903	21,050
DARTMOUTH COLLEGE Cancer Control		GFE	93.399 / 93. DARTMOUTH 5-30292	99,458	0
DARTMOUTH COLLEGE Cancer Control		GFE	93.399 / 93. DARTMOUTH 5-30370	23,737	0
DUKE UNIVERSITY Aging Research		GFB	93.866 / 93. 98-SC-NIH-1032	65,305	0
Duke University Cancer Treatment Research		GGB	93.395 / 93. DS303 16829 5P01 CA42	139,127	0
Duke University Cancer Treatment Research		GGB	93.395 / 93. DS304 16829 5P01CA427	43,139	0
ELEANOR ROOSEVELT INSTITUTE CANCER RESEARCH Center for Research for Mothers and Children		GFE	93.865 / 93. ERI 119-FEO	(2,976)	0
ELEANOR ROOSEVELT INSTITUTE CANCER RESEARCH Center for Research for Mothers and Children		GFE	93.865 / 93. ERI 119FFO	(4,812)	0
ELEANOR ROOSEVELT INSTITUTE CANCER RESEARCH Center for Research for Mothers and Children		GFE	93.865 / 93. ERI CR 119GEO	45,964	0
ELEANOR ROOSEVELT INSTITUTE CANCER RESEARCH Center for Research for Mothers and Children		GFE	93.865 / 93. ERI CR 119GFO	30,380	0
ELEANOR ROOSEVELT INSTITUTE CANCER RESEARCH Center for Research for Mothers and Children		GFE	93.865 / 93. ERI CR HD17449	32,575	0
ELEANOR ROOSEVELT INSTITUTE CANCER RESEARCH Center for Research for Mothers and Children		GFE	93.865 / 93. ERI CR HD17449-17	47,113	0
GEORGE WASHINGTON UNIVERSITY Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. GWU AC21084	99,285	0
GEORGE WASHINGTON UNIVERSITY Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. GWUNI V DK48489-05	453	0
GEORGE WASHINGTON UNIVERSITY Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. GWUNI V DK48489-06	5,700	0
GONEX INC Cancer Treatment Research		GFE	93.395 / 93. GONEX PN 9904 033	16,119	0
Gonex, Inc Cancer Treatment Research		GGB	93.395 / 93. R42 CA75662	60,804	0
HENRY FORD HEALTH SCIENCES CENTER Aging Research		GFE	93.866 / 93. HFHS AG15286	14,305	0
Harvard University Cancer Cause and Prevention Research		GGB	93.393 / 93. PRIME 2 R01 CA71993-0	3,892	0
Harvard University Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93. 735262 5 P01 AR44750-	7,367	0
Harvard University Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93. 735263 5 P01 AR44750-	167,790	0
Impact Assessment, Inc. Cancer Cause and Prevention Research		GGB	93.393 / 93. 99-0716-08	(231)	0
JOSLIN DIABETES CENTER INC Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. PN9806-001	39,210	0
KAISER FOUNDATION Heart and Vascular Diseases Research		GFE	93.837 / 93. KAISER 115-9350B	141,623	0
LAYTON BIOSCIENCE Biological Basis Research in the Neurosciences		GFE	93.854 / 93. NS36502-03 5 R44	20,470	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MASSACHUSETTS GENERAL HOSPITAL Mental Health Research Grants		GFE	93.242 / 93. N01 MH80001	899	0
NATIONAL DEVELOPMENT AND RESEARCH INST. INC. Drug Abuse Research Programs		GFE	93.279 / 93. NDRI DA09522-03	26	0
NATL JEWISH HOSPITAL Lung Diseases Research		GFE	93.838 / 93. NJH HL56263-04	6,497	0
Lung Diseases Research		GFE	93.838 / 93. NJH HL56263-05	7,290	0
Lung Diseases Research		GFE	93.838 / 93. NJH N01-HR-76111	24,928	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. NJH DK48845-05 R01	35,679	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93. NJH AG13983	18,520	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93. NJH AI20519	30,314	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93. NJH AI36676	18,520	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93. NJH AI39773	18,599	0
Center for Research for Mothers and Children		GFE	93.865 / 93. NJH 20035519	18,026	0
NORTHERN ILLINOIS UNIVERSITY Heart and Vascular Diseases Research		GFE	93.837 / 93. NIU HL56893 R01	26,909	0
NSABP FOUNDATION, INC Cancer Treatment Research		GFE	93.395 / 93. NSABP TFED29-340	8,999	0
Oregon Health Sciences University Lung Diseases Research		GGB	93.838 / 93.1 R01 HL60914	16,567	0
RAND CORPORATION Aging Research		GFB	93.866 / 93.1228	59,576	0
SCHEPENS EYE RESEARCH INSTITUTE Population Research		GFE	93.864 / 93. SCHEPENS HD33171	(25,000)	25,000
SOCIAL AND SCIENTIFIC SYSTEMS Microbiology and Infectious Diseases Research		GFE	93.856 / 93. PN9807-041	6,923	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS 011C002	86,590	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS 200VC005	132,278	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS 961C004	159,404	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS 96VC005	155,092	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS 96VD005	109,958	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS AI38858	7,080	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS AI38858 U01	13,391	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS AI38858-02	180,063	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93. SSS AI38858-05	204,692	0
SOUTHWEST ONCOLOGY CANCER THERAPY RESEARCH Cancer Treatment Research		GFE	93.395 / 93. CA79099 1R01	15,955	0
Cancer Treatment Research		GFE	93.395 / 93. SWO 98075	65,111	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 00005	7,663	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 00030	4,778	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 00039	19,103	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 99001	27,172	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 99005	15,015	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 99028	9,551	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 99031	4,334	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG 99054	32,762	0
Cancer Treatment Research		GFE	93.395 / 93. SWOG-00033	2,298	0
Cancer Control		GFE	93.399 / 93. SWOG CCOP 98011	3,061	0
Cancer Control		GFE	93.399 / 93. SWOG CCOP-99009	210,950	0
Cancer Control		GFE	93.399 / 93. SWOG PCPT9310	3,612	0
STANFORD UNIVERSITY Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. USTAN PR-1111	358,756	0
STATE UNIVERSITY NEW YORK AT STONY BROOK Biological Basis Research in the Neurosciences		GFE	93.854 / 93. SUNYSB 431-Z008A	131,845	0
UNIVERSITY OF ARIZONA Cancer Control		GFE	93.399 / 93. UOFAZ M392632	22,210	0
UNIVERSITY OF ARKANSAS Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. UARK 0018382	2,967	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93. GRU0023FGS-N-01	5,709	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93. UCSF SUB#1856SC	2,364	0
UNIVERSITY OF CHICAGO Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93. DK55357	70,328	0
UNIVERSITY OF CINCINNATI Lung Diseases Research		GFE	93.838 / 93. UC CA76293-01	82,660	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Lung Diseases Research UNIVERSITY OF IOWA		GFE	93.838 / 93. UC CA76293-02	32,181	0
Biological Basis Research in the Neurosciences Allergy, Immunology and Transplantation Research UNIVERSITY OF KANSAS		GFE	93.854 / 93. UIOWA 1934	1,027	0
Digestive Diseases and Nutrition Research UNIVERSITY OF KENTUCKY		GFE	93.855 / 93. UIOWA P17832-4	31,898	0
Aging Research UNIVERSITY OF MIAMI		GFE	93.848 / 93. KU DK49181-04 5 R01	86,467	0
Drug Abuse Research Programs Diabetes, Endocrinology and Metabolism Research Diabetes, Endocrinology and Metabolism Research Diabetes, Endocrinology and Metabolism Research UNIVERSITY OF NORTH CAROLINA		GFB	93.866 / 93. 4-29853-96-254	18,791	0
Cancer Treatment Research UNIVERSITY OF PITTSBURGH		GFE	93.279 / 93. UMIAMI M585784	26,585	0
Diabetes, Endocrinology and Metabolism Research Microbiology and Infectious Diseases Research UNIVERSITY OF SOUTHERN CALIFORNIA		GFE	93.847 / 93. UMIAMI DK/AI46639-4	18	0
Cancer Cause and Prevention Research Cancer Cause and Prevention Research Cancer Detection and Diagnosis Research UNIVERSITY OF TENNESSEE		GFE	93.847 / 93. UMIAMI H662623	95,394	0
Diabetes, Endocrinology and Metabolism Research UNIVERSITY OF TEXAS SW MEDICAL CENTER		GFE	93.847 / 93. UMIAMI H669595	14,648	0
Cancer Centers Support Allergy, Immunology and Transplantation Research Microbiology and Infectious Diseases Research UNIVERSITY OF UTAH		GFE	93.395 / 93. UNC CA62476-04	3,652	0
Cancer Cause and Prevention Research Cancer Cause and Prevention Research UNIVERSITY OF VERMONT		GFE	93.847 / 93. UPI TTS 5801-1	7,293	0
Heart and Vascular Diseases Research Allergy, Immunology and Transplantation Research UNIVERSITY OF WASHINGTON		GFE	93.856 / 93. UPI TTS AI43664	211,246	0
Cell Biology and Biophysics Research Cell Biology and Biophysics Research Allergy, Immunology and Transplantation Research US CIVILIAN RESEARCH/DEVELOPMENT FDN		GFE	93.393 / 93. USC H08021	42,905	93,212
Extramural Research Programs in the Neurosciences and Neurological Disorders VIRGINIA COMMONWEALTH UNIVERSITY		GFE	93.393 / 93. USC H08021-01	268,103	142,682
Genetics and Developmental Biology Research and Research Training WAKE FOREST UNIVERSITY SCHOOL OF MEDICINE		GFE	93.394 / 93. USC P0 H10318	108,056	0
Cancer Treatment Research Extramural Research Programs in the Neurosciences and Neurological Disorders WASHINGTON UNIVERSITY IN ST LOUIS		GFE	93.847 / 93. UTENN R07-3316-57	8,386	0
Drug Abuse Research Programs Extramural Research Programs in the Neurosciences and Neurological Disorders WESTAT, INC.		GFE	93.397 / 93. UTSMC CA70907	32,785	0
Microbiology and Infectious Diseases Research Washington University, Missouri Lung Diseases Research Westat, Inc.		GFE	93.855 / 93. GAMMA AI42772	32,107	0
Cancer Cause and Prevention Research YALE UNIVERSITY		GFE	93.856 / 93. GM900047	31,378	0
Heart and Vascular Diseases Research Heart and Vascular Diseases Research		GFE	93.393 / 93. UTA 59300900	31,276	0
		GFE	93.393 / 93. UTAH 9709055	161,780	0
		GFC	93.837 / 93. HL61346-01A1	10,668	0
		GFC	93.855 / 93. 1P01 A145666-01	32,639	0
		GFB	93.821 / 93. 423249	5,744	0
		GFB	93.821 / 93. 763778	1,661	0
		GFE	93.855 / 93. UWASH 933841	117,314	0
		GFE	93.853 / 93. CRDF RN2-424	(4,670)	0
		GFB	93.862 / 93. 527761/P182597	1	0
		GFB	93.395 / 93. R01 CA83953	64,558	0
		GFE	93.853 / 93. WFUSM NS34447	73,837	0
		GFE	93.279 / 93. UWASH 29196X	58,464	0
		GFE	93.853 / 93. WUSTL PN9909-141	1,690	0
		GFE	93.856 / 93. WESTAT N01HD-3-3162	43,449	0
		GGB	93.838 / 93. WU-98-76 MOD#1 5R01HL	27,530	0
		GGB	93.393 / 93. N02-CP-71100	(52)	0
		GFE	93.837 / 93. YALE HL55007-04	33,033	0
		GFE	93.837 / 93. YALE HL55007-05	13,137	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,605,989	281,944
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				139,364,540	10,564,320

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Community Services Block Grant Discretionary Awards: Community Food and Nutrition		GGB	93.571	24,096	0
SUBTOTAL DIRECT FROM:				24,096	0
SUBTOTAL OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				24,096	0
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES Social Services Research and Demonstration		GFE	93.647	17,490	0
SUBTOTAL DIRECT FROM:				17,490	0
SUBTOTAL OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES				17,490	0
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
ALPHA-BETA TECHNOLOGY Family Planning Services		GFE	93.217 / 93.ABT 278-C-0059-00	344,975	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				344,975	0
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				344,975	0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Consolidated Knowledge Development and Application (KD&A) Program		GGB	93.230	342,706	245,719
Consolidated Knowledge Development and Application (KD&A) Program		GKA	93.230	312,243	192,641
Mental Health Clinical and AIDS Service-Related Training Grants		GFB	93.244	21,650	0
SUBTOTAL DIRECT FROM:				676,599	438,360
PASS-THROUGH PROGRAMS FROM:					
ARAPAHOE HOUSE Consolidated Knowledge Development and Application (KD&A) Program		GFD	93.230 / 93.0399.12.133D	20,913	0
DENVER HEALTH AND HOSPITAL Community-Based Comprehensive HIV/STD/TB Outreach Services for High Risk Substance Abusers Demonstration Progr		GFE	93.949 / 93.DHH 97-086B-E	6,013	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				26,926	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				703,525	438,360
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				158,145,745	13,002,271

FEDERAL AGENCIES NOT USING CFDA NUMBERS					
CENTRAL INTELLIGENCE AGENCY					
DIRECT FROM:					
CENTRAL INTELLIGENCE AGENCY R&D		GGB	99.97-1270-07	(132)	0
SUBTOTAL DIRECT FROM:				(132)	0
SUBTOTAL CENTRAL INTELLIGENCE AGENCY				(132)	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OTHER FEDERAL AGENCIES									
DIRECT FROM:									
OTHER FEDERAL AGENCIES									
R&D									
						GFB	99. UNKNOWN	24,937	10,901
								-----	-----
SUBTOTAL DIRECT FROM:								24,937	10,901
								-----	-----
SUBTOTAL OTHER FEDERAL AGENCIES								24,937	10,901
								-----	-----
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS								24,805	10,901
								-----	-----
SUBTOTAL RESEARCH AND DEVELOPMENT - CLUSTER								356,318,268	54,323,295
								-----	-----

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SECT 8 - CLUSTER *****					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Section 8 Rental Voucher Program		IHH	14.855	4,854,301	0
Section 8 Rental Voucher Program		NAA	14.855	3,831,216	276,575
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation		IHH	14.856	36,849	0
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation		NAA	14.856	291,591	20,808
Section 8 Rental Certificate Program		IHH	14.857	3,001,012	0
Section 8 Rental Certificate Program		NAA	14.857	2,756,203	289,277
SUBTOTAL DIRECT FROM:				14,771,172	586,660
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				14,771,172	586,660
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				14,771,172	586,660
SUBTOTAL SECT 8 - CLUSTER				14,771,172	586,660

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

STUDENT FINANCIAL AID - CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Supplemental Educational Opportunity Grants		GFB	84.007	1,062,903	0
Federal Supplemental Educational Opportunity Grants		GFC	84.007	200,534	0
Federal Supplemental Educational Opportunity Grants		GFE	84.007	156,353	0
Federal Supplemental Educational Opportunity Grants		GGB	84.007	961,348	0
Federal Supplemental Educational Opportunity Grants		GGH	84.007	137,689	0
Federal Supplemental Educational Opportunity Grants		GGJ	84.007	472,370	0
Federal Supplemental Educational Opportunity Grants		GHB	84.007	145,783	0
Federal Supplemental Educational Opportunity Grants		GHC	84.007	128,807	0
Federal Supplemental Educational Opportunity Grants		GHD	84.007	701,708	0
Federal Supplemental Educational Opportunity Grants		GHE	84.007	89,171	0
Federal Supplemental Educational Opportunity Grants		GJB	84.007	61,789	0
Federal Supplemental Educational Opportunity Grants		GJC	84.007	61,568	0
Federal Supplemental Educational Opportunity Grants		GJD	84.007	149,783	0
Federal Supplemental Educational Opportunity Grants		GJE	84.007	137,225	0
Federal Supplemental Educational Opportunity Grants		GJF	84.007	15,438	0
Federal Supplemental Educational Opportunity Grants		GJG	84.007	14,657	0
Federal Supplemental Educational Opportunity Grants		GJH	84.007	20,815	0
Federal Supplemental Educational Opportunity Grants		GJJ	84.007	148,000	0
Federal Supplemental Educational Opportunity Grants		GJK	84.007	99,648	0
Federal Supplemental Educational Opportunity Grants		GJL	84.007	70,044	0
Federal Supplemental Educational Opportunity Grants		GJM	84.007	90,154	0
Federal Supplemental Educational Opportunity Grants		GJR	84.007	37,493	0
Federal Supplemental Educational Opportunity Grants		GJT	84.007	19,052	0
Federal Supplemental Educational Opportunity Grants		GKA	84.007	279,917	0
Federal Supplemental Educational Opportunity Grants		GLA	84.007	155,682	0
Federal Supplemental Educational Opportunity Grants		GFD	84.007 / 84. P007A990750	302,481	0
Federal Family Education Loans		GDA	84.032	44,226,991	0
Federal Family Education Loans		GGH	84.032	375,711	0
Federal Family Education Loans		GKA	84.032	792,073	0
Federal Family Education Loans		* GFC	84.032	411,742	0
Federal Work-Study Program		GFB	84.033	1,580,592	0
Federal Work-Study Program		GFC	84.033	445,907	0
Federal Work-Study Program		GFE	84.033	334,395	0
Federal Work-Study Program		GGB	84.033	979,934	0
Federal Work-Study Program		GGH	84.033	222,685	0
Federal Work-Study Program		GGJ	84.033	498,852	0
Federal Work-Study Program		GHB	84.033	290,711	0
Federal Work-Study Program		GHC	84.033	200,956	0
Federal Work-Study Program		GHD	84.033	538,313	0
Federal Work-Study Program		GHE	84.033	188,388	0
Federal Work-Study Program		GJB	84.033	93,641	0
Federal Work-Study Program		GJC	84.033	53,557	0
Federal Work-Study Program		GJD	84.033	157,408	0
Federal Work-Study Program		GJE	84.033	189,238	0
Federal Work-Study Program		GJF	84.033	26,128	0
Federal Work-Study Program		GJG	84.033	22,742	0
Federal Work-Study Program		GJH	84.033	79,586	0
Federal Work-Study Program		GJJ	84.033	237,791	0
Federal Work-Study Program		GJK	84.033	120,372	0
Federal Work-Study Program		GJL	84.033	83,461	0
Federal Work-Study Program		GJM	84.033	100,716	0
Federal Work-Study Program		GJR	84.033	65,296	0
Federal Work-Study Program		GJT	84.033	23,719	0
Federal Work-Study Program		GKA	84.033	492,412	0
Federal Work-Study Program		GLA	84.033	97,473	0
Federal Work-Study Program		* GFD	84.033	96,682	0
Federal Work-Study Program		GFD	84.033 / 84. P033A990750	498,706	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Federal Perkins Loan Program:	Federal Capital Contributions			GFC	84.038		62,624	0
Federal Perkins Loan Program:	Federal Capital Contributions			GFE	84.038		126,526	0
Federal Perkins Loan Program:	Federal Capital Contributions			GGB	84.038		137,295	0
Federal Perkins Loan Program:	Federal Capital Contributions			GGH	84.038		33,501	0
Federal Perkins Loan Program:	Federal Capital Contributions			GHB	84.038		2,657	0
Federal Perkins Loan Program:	Federal Capital Contributions			GHC	84.038		19,680	0
Federal Perkins Loan Program:	Federal Capital Contributions			GHD	84.038		188,759	0
Federal Perkins Loan Program:	Federal Capital Contributions			GJT	84.038		27,940	0
Federal Perkins Loan Program:	Federal Capital Contributions			GKA	84.038		9,706	0
Federal Perkins Loan Program:	Federal Capital Contributions			GLA	84.038		47,230	0
Federal Perkins Loan Program:	Federal Capital Contributions			GFD	84.038 / 84. P038A990750		51,591	0
Federal Direct Loan				GFB	84.268		73,203,018	0
Federal Direct Loan				GFE	84.268		19,893,829	0
Federal Direct Loan				GGB	84.268		68,287,973	0
SUBTOTAL DIRECT FROM:							221,338,919	0
PASS-THROUGH PROGRAMS FROM:								
PERKINS LOAN-FED. CONTRIBUTION								
Federal Perkins Loan Program:	Federal Capital Contributions			GFB	84.038		28,827	0
VARIOUS STATE AND PRIVATE LENDERS								
Federal Family Education Loans				GHE	84.032		211,387	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							240,214	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							221,579,133	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
Federal Pell Grant Program				GFB	84.063		6,271,892	0
Federal Pell Grant Program				GFC	84.063		2,299,291	0
Federal Pell Grant Program				GFE	84.063		320,949	0
Federal Pell Grant Program				GGB	84.063		6,730,087	0
Federal Pell Grant Program				GGH	84.063		2,144,903	0
Federal Pell Grant Program				GGJ	84.063		3,498,376	0
Federal Pell Grant Program				GHB	84.063		1,962,593	0
Federal Pell Grant Program				GHC	84.063		3,238,336	0
Federal Pell Grant Program				GHD	84.063		7,005,541	0
Federal Pell Grant Program				GHE	84.063		1,067,007	0
Federal Pell Grant Program				GJB	84.063		1,156,300	0
Federal Pell Grant Program				GJC	84.063		1,100,973	0
Federal Pell Grant Program				GJD	84.063		3,255,083	0
Federal Pell Grant Program				GJE	84.063		3,288,947	0
Federal Pell Grant Program				GJF	84.063		724,894	0
Federal Pell Grant Program				GJG	84.063		729,320	0
Federal Pell Grant Program				GJH	84.063		1,161,623	0
Federal Pell Grant Program				GJJ	84.063		3,898,969	0
Federal Pell Grant Program				GJK	84.063		3,363,032	0
Federal Pell Grant Program				GJL	84.063		1,217,273	0
Federal Pell Grant Program				GJM	84.063		2,056,828	0
Federal Pell Grant Program				GJR	84.063		857,091	0
Federal Pell Grant Program				GJT	84.063		374,008	0
Federal Pell Grant Program				GKA	84.063		3,506,738	0
Federal Pell Grant Program				GLA	84.063		852,640	0
Federal Pell Grant Program				GFD	84.063 / 84. P0639P992282		2,865,819	0
SUBTOTAL DIRECT FROM:							64,948,513	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							64,948,513	0
SUBTOTAL DEPARTMENT OF EDUCATION							286,527,646	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		GFE	93.342	193,974	0
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		GGB	93.342	16,769	0
Nursing Student Loans		GFE	93.364	39,851	0
Scholarships for Students of Exceptional Financial Need		GFE	93.820	145,530	0
SUBTOTAL DIRECT FROM:				396,124	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
				396,124	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					
				396,124	0
SUBTOTAL STUDENT FINANCIAL AID - CLUSTER				286,923,770	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY	MAJOR SUBDIVISION OF FEDERAL AGENCY	SOURCE TYPE (DIRECT OR PASS-THROUGH)	ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)	PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
TRANSIT CAPITAL GRANTS - CLUSTER									
DEPARTMENT OF TRANSPORTATION									
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION									
DIRECT FROM:									
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION									
Federal Transit: Formula Grants									
					HAA	20.507		0	3,792,099
								-----	-----
SUBTOTAL DIRECT FROM:								0	3,792,099
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								-----	-----
SUBTOTAL DEPARTMENT OF TRANSPORTATION								0	3,792,099
SUBTOTAL TRANSIT CAPITAL GRANTS - CLUSTER								-----	-----
								0	3,792,099
TOTAL								2,476,007,796	966,433,603

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 1-c of the General Purpose Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

Note 2. Organization of the Schedule

Assistance reported in the Schedule of Expenditures of Federal Awards is grouped first by program clusters as defined in the Compliance Supplement then by federal agency and then by major subdivision of federal agency. Programs not included in clusters are reported under Catalog of Federal Domestic Assistance (CFDA) numbers or other identifying numbers at the front of the Schedule in a section titled Unclustered Programs. In order to determine the total assistance provided to the State of Colorado by an individual federal agency, amounts provided by the federal agency must be identified in individual clusters as well as in the Unclustered Programs section.

Note 3. Other Assistance

Most noncash assistance is reported in the Schedule of Expenditures of Federal Awards and indicated by an asterisk in the column titled Noncash Indicator. The following provides additional information related to items that federal agencies may consider to be assistance.

- A. The State Department of Labor and Employment expended \$166,419,938 of state funds as the required match for grant 17.225-Unemployment Insurance. The \$30,938,358 shown in the attached schedule is the federal portion of that grant, and it is not included in the \$166,419,938 mentioned above.

Note 4. Subrecipients

All amounts passed-through to subrecipients are identified in the Schedule of Expenditures of Federal Awards under the column titled Passed to Subrecipients.

STATE OF COLORADO
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

Note 5. State Agency Codes and Names

AGENCY CODE	AGENCY NAME	AGENCY CODE	AGENCY NAME	AGENCY CODE	AGENCY NAME
AMA	COLO INFO TECHNOLOGY SVCS	GJA	COLO COMM COLL & OCC ED SYS	ILD	VET NURSING HOME AT RIFLE
BAA	DEPARTMENT OF AGRICULTURE	GJB	ARAPAHOE COMMUNITY COLLEGE	ILE	WALSENBURG VET NURSING HOME
CAA	CORRECTIONS ADMINISTRATION	GJC	COMMUNITY COLLEGE OF AURORA	JAA	JUDICIAL
CFB	SURPLUS PROPERTY	GJD	COMMUNITY COLLEGE OF DENVER	KA	DEPT OF LABOR AND EMPLOYMENT
DAA	DEPARTMENT OF EDUCATION	GJE	FRONT RANGE COMMUNITY COLLEGE	LAA	DEPARTMENT OF LAW
EAA	OFFICE OF THE GOVERNOR	GJF	LAMAR COMMUNITY COLLEGE	NAA	DEPARTMENT OF LOCAL AFFAIRS
ECB	IMPLEMENTATION OF ADA	GJG	MORGAN COMMUNITY COLLEGE	OAA	DIVISION OF NATIONAL GUARD
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJH	OTERO JUNIOR COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
EFA	OFFICE OF ENERGY CONSERVATION	GJJ	PIKES PEAK COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJK	PUEBLO COMMUNITY COLLEGE	PDA	WATER CONSERVATION BOARD
GAA	COLO COMMISSION ON HIGHER ED	GJL	RED ROCKS COMMUNITY COLLEGE	PEA	DIVISION OF WATER RESOURCES
GBA	COLORADO COUNCIL ON THE ARTS	GJM	TRINIDAD STATE JUNIOR COLLEGE	PFA	SOIL CONSERVATION BOARD
GCA	STATE HISTORICAL SOCIETY	GJR	NORTHEASTERN JUNIOR COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
GDA	COLORADO STUDENT LOAN	GJT	NORTHWESTERN COMMUNITY COLLEGE	PIA	COLORADO GEOLOGICAL SURVEY
GFB	CU - BOULDER	GKA	UNIVERSITY OF NORTHERN COLO	PJA	PARKS AND OUTDOOR RECREATION
GFC	CU - COLORADO SPRINGS	GLA	COLORADO SCHOOL OF MINES	PKA	MINED LAND RECLAMATION DIV
GFD	CU - DENVER	GMA	AURARIA HIGHER EDUCATION CTR	RAA	DEPARTMENT OF PUBLIC SAFETY
GFE	CU - HEALTH SCIENCE CENTER	HAA	COLO DEPT OF TRANSPORTATION	SDA	CIVIL RIGHTS DIVISION
GGB	COLORADO STATE UNIVERSITY	IHA	DEPARTMENT OF HUMAN SERVICES	SFA	DIVISION OF INSURANCE
GGH	FORT LEWIS COLLEGE	IHH	PUBLIC HOUSING AUTHORITY	SGA	PUBLIC UTILITIES COMMISSION
GGJ	UNIVERSITY OF SOUTHERN COLO	IHM	ALCOHOL AND DRUG ABUSE DIV	TAA	REVENUE - ADMINISTRATION
GHB	ADAMS STATE COLLEGE	IIA	OHR - ADMINISTRATIVE OFFICES	UHA	DEPT OF HLTH CARE POLICY & FIN
GHC	MESA STATE COLLEGE	IKA	DIV OF YOUTH CORRECTIONS	WBA	TREASURY - OPERATING
GHD	METROPOLITAN STATE COLLEGE	ILB	STATE VET CENTER AT HOMELAKE		
GHE	WESTERN STATE COLLEGE	ILC	VET NURSING HOME AT FLORENCE		



STATE OF COLORADO

J. DAVID BARBA, CPA
State Auditor

OFFICE OF THE STATE AUDITOR
(303) 866-2051
FAX(303)866-2060

Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

October 17, 2000

**Independent Auditor's Report on Compliance and on
Internal Control Over Financial Reporting Based
on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Members of the Legislative Audit Committee:

We have audited the financial statements of the State of Colorado, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 17, 2000. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the State of Colorado's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Governmental Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Colorado's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Colorado's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the schedule of findings and questioned costs included in this report.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose the reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.



STATE OF COLORADO

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State Auditor

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Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

October 17, 2000

**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance
In Accordance With OMB Circular A-133**

Members of the Legislative Audit Committee:

Compliance

We have audited the compliance of the State of Colorado, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The State of Colorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on the State of Colorado's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Colorado's compliance with those requirements.

In our opinion, the State of Colorado, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Recommendation Nos. 5, 7-8, 16, 27, 34-43, 45, 51, 53-58, 60, 62-65, and 67-69.

Internal Control Over Compliance

The management of the State of Colorado, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Colorado's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Colorado's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Recommendation Nos. 5-8, 16, 27, and 34-69.

Our consideration of the internal controls over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Appendix

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Agriculture						
1	34	The Department of Agriculture should ensure that all employees receive a timely annual performance evaluation.	N/A	Agree	7/31/2001	Pat Farnes (303)239-4128
2	35	The Department of Agriculture should improve its review of employee personnel files by verifying that withholding documentation is accurate and complete.	N/A	Agree	10/27/2000	Pat Farnes (303)239-4128
Department of Corrections						
3	38	The Department of Corrections should record a liability for its incurred but not reported claims, using an acceptable mathematical model that would be consistent from period to period and should obtain an understanding of the recent increases in its healthcare costs.	N/A	Agree	6/30/2001	Dennis Diaz (719)269-4049
Department of Education						
4	42	The Department of Education should monitor the recording of expenditures at year-end to ensure that they are recorded in the proper period.	N/A	Agree	6/30/2001	Lyle Wullbrandt (303)866-6806

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Health Care Policy and Financing						
5	44	The Department of Health Care Policy and Financing should complete cost allocation plans for Fiscal Years 2000 and 2001 and periodically allocate indirect costs between Medicaid and the Children's Basic Health Program during the fiscal year.	93.767, 93.777, 93.778, 93.779 (B) DHHS	Agree	6/30/2001	Joe Keebaugh (303)866-2487
34	121	The Department of Health Care Policy and Financing should ensure payments are made only for allowable costs under the Medicaid program by implementing control procedures so that third-party resources are exhausted, requiring current Electronic Data Interchange agreements for every provider, and monitoring pharmacy providers' compliance with newly adopted requirements.	93.777, 93.778 (B) DHHS	Agree	3/31/2001	Joe Keebaugh (303)866-2487
35	123	The Department of Health Care Policy and Financing should ensure adequate controls are in place over automated systems for the Medicaid program by performing and documenting the required analysis under federal regulations for the Medicaid Management Information System (MMIS), and consider including a requirement that the fiscal agent obtain an independent assessment of controls over MMIS.	93.777, 93.778 (N) DHHS	Agree	6/30/2001	Joe Keebaugh (303)866-2487
36	125	The Department of Health Care Policy and Financing should work with the Department of Human Services to ensure all Single Entry Points are maintaining adequate files for Medicaid-eligible beneficiaries, and establish control procedures to ensure claims are not paid for an individual who is ineligible for benefits.	93.777, 93.778 (E, M) DHHS	Agree	Ongoing	Joe Keebaugh (303)866-2487

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
37	127	The Department of Health Care Policy and Financing should ensure that expenditures are made only to eligible providers and require documentation of a current provider agreement and applicable provider licenses and registrations.	93.777, 93.778 (E, N) DHHS	Agree	7/1/2005	Joe Keebaugh (303)866-2487
38	128	The Department of Health Care Policy and Financing should ensure all necessary information is maintained and requirements met regarding complaints under the Medicaid Managed Care Program and the Program of All-Inclusive Care for the Elderly.	93.777, 93.778 (N) DHHS	Agree	Ongoing	Joe Keebaugh (303)866-2487
39	130	The Department of Health Care Policy and Financing should improve documentation of fraud and program integrity cases by requiring that case files contain all required supporting documentation and approvals.	93.777, 93.778 (N) DHHS	Agree	7/1/2001	Joe Keebaugh (303)866-2487
40	132	The Department of Health Care Policy and Financing should review regulations for determining the type of cost audits to be performed at long-term care facilities and current practices by evaluation risk assessment methodology, assessing the appropriateness of thresholds, and proposing legislative changes as necessary.	93.777, 93.778 (N) DHHS	Agree	7/1/2001	Joe Keebaugh (303)866-2487

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Children's Basic Health Plan						
41	135	The Children's Basic Health Plan Policy Board and the Department of Health Care Policy and Financing should identify options for reducing administrative layers and costs for the Children's Basic Health Plan, including options for alternative structures and delivery systems. Recommended changes should be submitted to the General Assembly as needed.	93.767 (G) DHHS	Agree	1/1/2001	Joe Keebaugh (303)866-2487
42	137	The Children's Basic Health Plan Policy Board should revise the eligibility rule to (a) reflect federal guidance stating that Social Security Numbers are not required as a condition of eligibility and (b) require verification of income for the same time period used to calculate gross family income for the purpose of eligibility determination.	93.767 (E) DHHS	Agree	9/30/2000	Joe Keebaugh (303)866-2487
43	137	The Department of Health Care Policy and Financing should ensure enforcement of state and federal requirements to provide documentation of alien registration numbers.	93.767 (E) DHHS	Partially Agree	Contingent upon the Health Care Financing Administration	Joe Keebaugh (303)866-2487
44	140	The Department of Health Care Policy and Financing should ensure capitation payments for the Children's Basic Health Plan are accurate by (a) performing monthly reconciliations for provider payments to identify retroactive enrollment changes and making necessary adjustments to payments and (b) requiring appropriate communication among staff regarding all adjustments to enrollment records.	93.767 (B) DHHS	Agree	Part a: 8/15/2000 Part b: 8/1/2000	Joe Keebaugh (303)866-2487

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
45	142	The Department of Health Care Policy and Financing should work with the Department of Human Services to identify on a monthly basis instances in which children are simultaneously enrolled in the Children's Basic Health Plan and in the Medicaid program. Erroneous enrollment records and provider payments should be corrected in a timely manner.	93.767 (B), (E) DHHS	Agree	9/15/2000	Joe Keebaugh (303)866-2487
46	145	The Department of Health Care Policy and Financing should ensure adequate controls over premium administration.	93.767 (J), (L) DHHS	Agree	8/1/2000 and ongoing	Joe Keebaugh (303)866-2487
47	146	The Department of Health Care Policy and Financing should ensure that the new information system premium administration is adequate to meet program requirements and addresses problems with the present system.	93.767 (J), (L) DHHS	Agree	8/1/2000	Joe Keebaugh (303)866-2487
48	148	The Department of Health Care Policy and Financing should develop and implement a mechanism to ensure the administrative contractor complies with federal requirements.	93.767 (M) DHHS	Agree	6/30/2000	Joe Keebaugh (303)866-2487
49	150	The Department of Health Care Policy and Financing should ensure applications referred between the Children's Basic Health Plan and Medicaid program are processed timely.	93.767 (E) DHHS	Agree	9/30/2000	Joe Keebaugh (303)866-2487
50	152	The Department of Health Care Policy and Financing should ensure consistent and accurate eligibility data are reflected on-line at Anthem and Child Health Advocates.	93.767 (E) DHHS	Agree	10/1/2000	Joe Keebaugh (303)866-2487

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education						
University of Colorado						
6	49	The University of Colorado at Colorado Springs should strengthen its processes over fixed assets to ensure such assets are safeguarded, records are maintained, and disposals are handled in accordance with applicable federal, state, and University guidelines.	12.431, 27.011, 47.049, 47.075 (F) DOD, NSF, OPM	Agree	3/31/2001	Tony Tedore (719)262-3397
51	155	The University of Colorado at Boulder should strengthen its processes to ensure allowable costs are charged to grants within the Center for Spoken Language Research.	47.049 (A) NSF	Agree	3/31/2001	Jud Hurd (303)492-1449
52	156	The University of Colorado at Boulder should ensure proper authorization is obtained prior to disposition of federally funded equipment.	47.049 (F) NSF	Agree	6/30/2001	Jud Hurd (303)492-1449
University of Southern Colorado						
53	158	The University of Southern Colorado should ensure that all documentation required by the Department of Education is included in the borrower's federal Perkins loan file, and perform a detailed review of the federal Perkins Loan Program database (Greentree).	84.038 (E) DOE	Agree	6/30/2001	Don Ortega (719)549-2133

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Metropolitan State College of Denver						
7	51	Metropolitan State College of Denver should improve procedures over monitoring grant expenditures.	47.076 (B) NSF	Agree	1/31/2001	George Middlemist (303)556-3030
Western State College						
8	52	Western State College should implement a procedure whereby the amount disbursed for federal and Colorado work-study in the payroll system is reconciled monthly with the financial aid system.	84.033 (B) DOE	Agree	1/31/2001	Rodney Russel (970)943-7027
Colorado School of Mines						
54	161	The Colorado School of Mines should improve subrecipient monitoring.	Various CFDA Nos.—See full text comment for a listing of numbers (M) DOD, DOEN, NASA, EPA DHHS	Agree	3/31/2001	Steve Bridgeman (303)273-3262
55	162	The Colorado School of Mines should establish and document a consistent policy for determining satisfactory academic progress.	84.007, 84.032, 84.033, 84.038, 84.063 (N) DOE	Agree	11/30/2000	Steve Bridgeman (303)273-3262

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
56	163	The Colorado School of Mines should improve the process for notification to lenders and counseling of students who are first-time borrowers and students leaving school.	84.032 (N) DOE	Agree	11/30/2000	Steve Bridgeman (303)273-3262
57	164	The Colorado School of Mines should improve documentation of student aid files.	84.007, 84.032, 84.033, 84.038, 84.063 (E) DOE	Agree	11/30/2000	Steve Bridgeman (303)273-3262
Colorado Historical Society						
9	54	The Colorado Historical Society should require that (a) all museums submit cash register tapes with revenue remittances, (b) museums explain and void sales made in error, and (c) cash overages and underages be tracked.	N/A	Agree	Part a: 11/1/2000 Part b and c: 3/1/2001	Jack Armstrong (303)866-3680
10	56	The Colorado Historical Society should strengthen management controls over the processing of payment voucher transactions to prevent duplicate payments to vendors and review all 2000 expenses for duplicate payments.	N/A	Agree	11/15/2000	Jack Armstrong (303)866-3680
Department of Human Services						
11	62	The Department of Human Services should revise the Purchasing Card Manual and conduct routine staff training on the proper use of purchasing cards.	N/A	Agree	2/1/2001	Richard Taylor (303) 866-2732

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
12	63	The Department of Human Services should improve the audit process for the purchasing card program by performing monthly reviews of transactions or cardholders, documenting audit procedures, and enforcing disciplinary action when necessary.	N/A	Agree	2/1/2001	Richard Taylor (303) 866-2732
13	66	The Department of Human Services should ensure payroll expenditures are accurate by (a) working with the vendor for the KRONOS payroll system to resolve problems, (b) implementing controls to compensate for errors, (c) reviewing payroll since the implementation of KRONOS, and (d) performing adequate payroll reconciliations between CPPS and agency information prior to the issuance of payroll.	N/A	Agree	Part a: 1/31/2001 Part b: 3/31/2001 Part c: 6/30/2001 Part d: 12/31/2000	Richard Taylor (303) 866-2732
14	68	The Department of Human Services should require documentation of supervisory approval on all time sheets for those employees eligible for overtime and shift pay.	N/A	Agree	3/31/2001	Richard Taylor (303) 866-2732
15	69	The Department of Human Services should ensure that the Disability Determination Services Division makes payments to vendors in a timely manner.	N/A	Agree	8/31/2000	William Starks (303) 752-5757
16	72	The Department of Human Services should eliminate duplicate payment and service provision systems for mental health services at the Regional Centers.	93.774, 93.777, 93.778 (B) DHHS	Disagree	–	George Kawamura (303) 866-7476

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
58	170	The Department of Human Services should enforce state and federal requirements for the Food Stamp program including (a) citing counties for all instances of noncompliance in monitoring reports issued on county site visits, (b) following up in a timely manner on instances of noncompliance, (c) issuing monitoring reports to counties in a timely manner, and (d) ensuring that corrective action plans are received from counties within 30 days of the issuance of the monitoring report.	10.551, 10.561 (M) DOA	Agree	Parts a and c: 1/1/2001 Parts b and d: 7/1/2001	Danelle Young (303) 866-3904
59	171	The Department of Human Services should update its Electronic Benefits Transfer policies to specify a timeframe for cards returned due to damage or malfunction.	10.551, 10.561 (N) DOA	Agree	2/1/2001	Danelle Young (303) 866-3904
60	172	The Department of Human Services should perform reviews of annual independent audit reports for all subrecipients as required under the federal Single Audit Act and follow up on problems identified as necessary.	93.959 (M) DHHS	Agree	12/31/2000	Charissa Hammer (303) 866-7324
Division of Child Support Enforcement						
61	173	The Division of Child Support Enforcement should ensure appropriate actions are taken on child support cases.	93.563 (M) DHHS	Agree	8/31/2000	Pauline Burton (720) 947-5050
62	176	The Division of Child Support Enforcement should continue to work with the counties that are not in compliance with state child support regulations and impose sanctions on those counties that have ongoing problems with compliance and that do not make good faith efforts to improve.	93.563 (M) DHHS	Agree	1/1/2001	Pauline Burton (720) 947-5050

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Judicial Department						
17	76	The Department's internal legal department should establish and distribute to supervisory personnel a written policy that includes detailed descriptions for the treatment of contract employees and clarification between contractual employee arrangements and salaried employee positions.	N/A	Agree	6/30/2001	Myra Dukes (303)837-3693
Office of the Public Defender						
18	78	The Office of the Public Defender should separate the function of preparing the cash receipts log and recording the receipt on the State's accounting system and designate a third person to account for all cash receipt numbers and review the amount recorded on the State's accounting system.	N/A	Agree	6/30/2001	Karen Porter (303)620-4888
Attorney Regulation Agencies Accounting Office						
19	78	The Attorney Regulation Agencies Accounting Office should segregate the duties of handling cash, preparing the deposit, and maintaining the general ledger.	N/A	Agree	6/30/2001	John Gleason (303)893-8121
Department of Law						
20	80	The Department of Law should implement review procedures for the Uniform Commercial Credit Code fee payments and refund any excess to the lenders.	N/A	Agree	7/1/2000	Katherine Newell (303)866-5259

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Military Affairs						
21	85	The Department of Military Affairs should ensure that controls over accounting functions are operational so that all transactions are recorded properly at fiscal year-end.	N/A	Agree	6/30/2001	Carol Mentone (303)677-8723
Department of Natural Resources						
Division of Wildlife						
22	88	The Division of Wildlife should improve controls over license inventory by (a) reducing excess license inventories, and (b) tracking voided licenses separately.	N/A	Agree	Part a: Ongoing Part b: 1/31/2003	Bob Goodnough (303)866-2857
Oil and Gas Conservation Commission						
23	91	The Oil and Gas Conservation Commission should ensure that all deposits are in compliance with statutory and other legal requirements that require deposits be held in public depositories.	N/A	Agree	6/30/2002	Bob Goodnough (303)866-2857
Division of Minerals and Geology						
24	92	The Division of Minerals and Geology should ensure that all deposits are in compliance with statutory and other legal requirements that require deposits be held in public depositories.	N/A	Agree	8/31/2002	Bob Goodnough (303)866-2857

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Health and Environment						
Health Facilities Division						
63	188	The Health Facilities Division should increase focus on quality of care and deficiency citing through training, supervision, and teambuilding.	93.774, 93.777, 93.778 (N) DHHS	Agree	3/31/2001	Francile Beights (303)692-2105
64	190	The Health Facilities Division should improve its oversight of employee conflicts of interest by requiring staff to complete and update their conflict-of-interest statements.	93.774, 93.777, 93.778 (N) DHHS	Agree	Implemented	Francile Beights (303)692-2105
Department of Public Safety						
25	95	The Department of Public Safety should strengthen controls over the approval of credit card expenditures.	N/A	Agree	3/31/2001	Dan Frelund (303)239-4489
Colorado State Patrol						
26	95	The Colorado State Patrol should require its local offices to verify approvals of credit card transactions before input into the State's accounting system.	N/A	Agree	12/1/2000	Dan Frelund (303)239-4489

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Division of Criminal Justice						
27	97	The Division of Criminal Justice should develop procedures for tracking time worked so that salary charges to federal programs are adequately supported.	16.579 (B) DOJ	Agree	1/1/2001	Lance Clem (303)239-5717
28	98	The Division of Criminal Justice should develop a schedule so that audits of community corrections vendors are completed at least every three years to ensure vendor compliance.	N/A	Agree	12/31/2001	Ed Camp (303)239-4448
65	195	The Division of Criminal Justice should ensure compliance with the Cash Management Improvement Act by making draws in accordance with the Agreement, and including indirect costs proportionately in each drawdown.	16.579 (C) DOJ	Agree	12/31/2001	Lance Clem (303)239-5717
66	196	The Division of Criminal Justice should develop a schedule to satisfy the objectives stated in the Strategic Plan as well as in its internal policies.	16.579 (M) DOJ	Agree	7/31/2000	Lance Clem (303)239-5717
67	198	The Division of Criminal Justice should develop procedures to improve the accuracy of its federal Financial Status Reports.	16.579 (L) DOJ	Agree	1/1/2001	Lance Clem (303)239-5717

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Revenue						
29	102	The Department of Revenue needs to evaluate its policies and procedures related to estimated tax payments and streamline the process by reviewing manual adjustments, automating the method of following up on inquiry letters sent to taxpayers, developing controls over the use of cancellation codes, and reviewing reports of pending deficiency notices more frequently.	N/A	Agree	11/03/2000	Brent Voge (303)866-3276
30	105	The Department of Revenue should ensure that earned income credits are accurate by testing that its edits for rejecting tax returns are functioning correctly, and evaluating its methods of ensuring accuracy when incomplete returns are submitted.	N/A	Agree	12/31/2001	Brent Voge (303)866-3276
31	107	The Department of Revenue should develop written policies and procedures for processing and reviewing estate tax installment payments to include (a) consistent follow-up to ensure that billings to late filers are timely, (b) the establishment of methods for identifying late payments or non-payments, and (c) a requirement that interest and principal be automatically calculated and reviewed for accuracy.	N/A	Agree	Parts a and c: 09/30/2000 Part b: 10/01/2000	Brent Voge (303)866-3276
32	109	The Department of Revenue's Tax Conferee Section should improve its tabulation process for recording revenue, payables, and receivables in the State's accounting system by (a) requiring that schedules prepared for determining receivable and payable tax accruals be reviewed by a supervisor and (b) linking detailed spreadsheets to summary spreadsheets to minimize the risk of carrying over inaccurate amounts from the detailed schedule.	N/A	Part a: Agree Part b: Partially Agree	Part a: 06/30/2001 Part b: 6/30/2001	Brent Voge (303)866-3276

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
33	110	The Department of Revenue should improve its existing wage withholding accrual methodology so that it is consistently accruing taxes through June 30.	N/A	Agree	6/30/2001	Brent Voge (303)866-3276
Office of the State Treasurer						
68	200	The Treasurer's Office should ensure that the State is in compliance with the Cash Management Improvement Act and that transfers of funds are made in a timely manner between federal and state agencies.	16.579, 10.551, 10.555, 10.558, 10.561, 84.126, 93.558, 93.563, 93.568, 93.575, 93.596, 93.658, 93.659, 93.667, 93.959, 96.001 (C) DOJ, DOA, DOE, DHHS, SSA	Agree	12/31/2000	Doug Windes (303)866-3253

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
69	202	The Treasurer's Office should review the current U. S. Treasury - State Agreement to ensure that only programs that are subject to the Cash Management Improvement Act are included in the Agreement.	16.579, 10.551, 10.555, 10.558, 10.561, 84.126, 93.558, 93.563, 93.568, 93.575, 93.596, 93.658, 93.659, 93.667, 93.959, 96.001 (M) DOJ, DOA, DOE, DHHS, SSA	Agree	12/31/2000	Doug Windes (303)866-3253

Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (J) Program Income
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

Federal Entities

- DHHS - Department of Health and Human Services
- DOA - Department of Agriculture
- DOD - Department of Defense
- DOE - Department of Education
- DOEN - Department of Energy
- DOJ - Department of Justice
- EPA - Environmental Protection Agency
- NASA - National Aeronautic Space Administration
- NSF - National Science Foundation
- OPM - Office of Personnel Management
- SSA - Social Security Administration

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Honorable Bill Owens, Governor

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